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STATE OF NEVADA

Comprehensive Annual Financial Report

FOR THE FISCAL YEAR ENDED JUNE 30, 1983

DARREL R. DAINES, STATE CONTROLLER

Darrel Daines
State Controller

State of Nevada
Annual Report of the State Controller
For the Fiscal Year Ended June 30, 1983
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STATE OF NEVADA
OFFICE OF
STATE CONTROLLER
CARSON CITY, NEVADA 89701

DARREL DAINES
State Controller

May 25, 1984

The Honorable Richard Bryan
Governor of the State of Nevada
Capitol Building
Carson City, Nevada 89710

Dear Governor Bryan:

I am pleased to present the audited Comprehensive Annual Financial Report of the State of Nevada for the fiscal year ended June 30, 1983.

This report was prepared following guidelines set forth by the National Council on Governmental Accounting. I believe the data as presented is accurate in all material respects. It is presented in a manner designed to fairly set forth the financial position and results of operations of state government under the control of the various Contitutional Officers of Nevada. All disclosures necessary to enable the reader to gain the maximum understanding of the state's financial affairs have been included. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the state.

THE REPORTING ENTITY

Nevada was admitted to the union on October 31, 1864, and operates under a constitution approved by the people of the Territory of Nevada on September 1, 1864. The literal text of the original signed copy of the Constitution, filed in the office of the Secretary of State, has been retained unless it has been repealed or superseded by amendment. The state provides those governmental services established by the Constitution or enacted by the Legislature pursuant to authority granted by the Constitution. These services include, among others, general government, public safety, human resources, regulatory, highway construction and maintenance, traffic safety, education, conservation, agriculture, and employment security. In addition, the state oversees the court system of Nevada.

This report includes certain financial statements of the State Industrial Insurance System, Colorado River Commission, Nevada Housing Division and Public Emplcyees Retirement System. Although there are separate audited financial statements for each of these agencies, their inclusion, as recommended by the National Council on Governmental Accounting, was made to provide the reader the total financial picture of the responsibility of the State of Nevada. The combined financial statements, provide a clearer picture of the total resources and their subsequent use.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The State of Nevada is a multi-agency operation. The diverse nature, along with legal compliance requirements, results in accounting and financial management of the government through a combination of distinctly different fiscal accounting funds. Three different types of funds are employed to record the financial transactions - - Governmental, Proprietary and Fiduciary Funds. This Annual Report summarizes the financial activities of 77 Governmental Funds, 22 Proprietary Funds and 41 Fiduciary Funds.

Governmental funds are those that account for general governmental services. The basis of accounting for these funds is the modified accrual method whereby revenues are recognized when measurable and available for current operations, and expenditures (other than long-term debt) are recognized when incurred. This method emphasizes the flow of resources available and employed for providing service. Budgetary control, as required by Nevada Statutes, is exercised at the functional level.

Proprietary funds are operated in a manner similar to private business where the determination of net income is emphasized to the extent that the capital plant and continuing services can be maintained by user charges. Accrual accounting is employed whereby revenues are recognized when earned and expenses are recognized when incurred. Budgetary controls are at the total of operating and non-operating expenditure levels. Statutory controls on this fund type should be more flexible and readily changed as in private business.

The state's fiduciary funds are used to account for assets held in trust or as an agent for others, and are maintained under the modified accrual or accrual basis as appropriate. Agency funds and those trust funds that the state does not hold a proprietary interest in, may not be controlled by annual budgets.

In developing and evaluating the state's accounting system, consideration is given to the adequacy of the internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: (1) the safe-guarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The adequacy of these internal accounting controls are reviewed and evaluated on a continual basis by our accounting staff. I believe that the state's internal accounting controls adequately safeguard assets and provide reasonable assurance for the proper recording of financial transactions.

Nevada Revised Statutes prohibit the spending or encumbering of monies in excess of that appropriated or authorized for a fund. The State Budget Division controls expenditures and encumbrances at a more detailed level. Expenditures and encumbrances are not to exceed the spending authority of a budget category for a department.

FISCAL YEAR 1983 OPERATIONS AND FUTURE PROSPECTS

The financial condition of the state in 1982-83 reflected the depressed economic conditions evident at national, state and local levels. It was the second year of operation under a tax-shift plan where the Legislature supplanted property tax revenues that would have ordinarily been collected by a portion of an increased sales tax. Budgets were predicated on estimates of sales tax that with the downturn of the economy were never realized. In addition, other revenue sources such as gaming revenue and interest earnings were also affected by the downturn in the economy, with a result in additional revenue shortfalls. The revenue shortfalls and cash flow problems were controlled with cost containment measures.

As a result of a leveling off of the deteriorating economy near the end of the fiscal year, and the fact that sales tax estimates for next year appear to be more realistic, revenue shortfalls will not be the cause of the types of financial problems the state faced this past fiscal year. However, expenditures will continue to be monitored in order to protect next year's budgeted ending fund balances.

GENERAL GOVERNMENTAL OPERATIONS

In order to conform with Generally Accepted Accounting Principles, and at the recommendations of the Legislative Auditor, many revenue and expenditure classifications have been changed from the way they have been reported in prior years. This change will result in the reader being unable to compare some revenue and expenditure categories with prior years. This was a one time change that had to be faced sooner or later. We chose fiscal year 1983 as the transition year. Should any reader find it necessary to have further clarification on any revenue item, please contact the Office of the State Controller.

DEBT ADMINISTRATION

Constitutional Debt Limitation

Section 3 Article 9 of the State Constitution limits the aggregate principal amount of the state's public debt to one percent (1%) of the assessed valuation of the state as reported by the County Assessors. Exempted from this limitation are debts authorized by the legislature that are incurred for the protection and preservation, or for obtaining the benefits of, any property or natural resources within the state. For the fiscal year ended June 30, 1983, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (1% of total assessed valuation)	$111,071
Bonds payable as of June 30, 1983, subject to limitation	42,055
Remaining Debt Capacity	$ 69,016

Per Capita Debt

The ratio of net bonded debt to total assessed valuation and the amount of recorded debt per capita are useful to citizens, investors and management as indicators of the state's debt position. At June 30, 1983, these data were as follows:

	Amount	Ratio of Debt to Assessed Value	Debt per Capita
Net Direct Bonded Debt	$59,138,000	.5%	$73.99

General Obligation Bonds

		In Thousands
Bonds subject to Consitutional debt limit (in General Long-Term Obligations Account Group)		$42,055
Bonds exempt from Consitutional debt limit:		
General Long-Term Obligations Account Group	$68,225	
Enterprise Fund, Colorado River Commission	70,040	
Clark County, Nevada Sewer Bonds	12,600	
Total Exempt Bonds		150,865
Total General Obligation Bonds		$192,920
General Obligation Bonds supported by taxes		
General Long-Term Obligations Account Group:		
Subject to Constitutional debt limit	$42,055	
Exempt from Constitutional debt limit	68,225	
Total General Long-Term Obligation	$110,280	
Less self-supporting Municipal Bond Bank Bonds	<51,142>	
et Direct Tax Supported Debt		$59,138
General Obligation Bonds self-supported		
Municipal Bond Bank Bonds	$51,142	
Enterprise fund, Colorado River Commission	70,040	
Clark County, Nevada Sewer Bonds	12,600	
Self-supported General Obligation Bonds		133,782
Total General Obligation Bonds		$192,920

CAPITAL PROJECTS FUNDS

The State Public Works Board manages all construction projects for the state and the university system. Financial resources used for construction or acquisition of major capital facilities are accounted for in capital project funds. At completion or at measurable stages of completion, the costs of such facilities are transferred to the general fixed asset account group, the appropriate proprietary fund, or the university system.

Major activities during fiscal year 1983 were the completion of two pavilions at the University of Nevada, Reno (U.N.R.) and the University of Nevada, Las Vegas (U.N.L.V.). Construction of a hotel and business administration building at U.N.L.V.; a Mackey School of Mines building at U.N.R.; a housing unit at the Nevada State Prison; and an armory and aviation flight facility at Stead made up the balance of the major projects.

ENTERPRISE ACTIVITIES

The state operates seven enterprise funds to account for operations that are predominantly financed through user charges. The significant enterprises are the State Industrial Insurance System, the Colorado River Commission and the Housing Division of the Department of Commerce. Separate audited financial statements are prepared for each of these major enterprises. Each ended this fiscal year in excellent condition.

INDEPENDENT AUDIT

This year the state's financial statements were audited by the Legislative Auditor. His certified opinion has been included.

ACKNOWLEDGEMENTS

I wish to thank the staff of the Controller's Office and the Legislative Auditor and his staff for their untiring efforts in the production of this report. I also wish to acknowledge the cooperation received from you, as Governor, and from the many agencies that you direct.

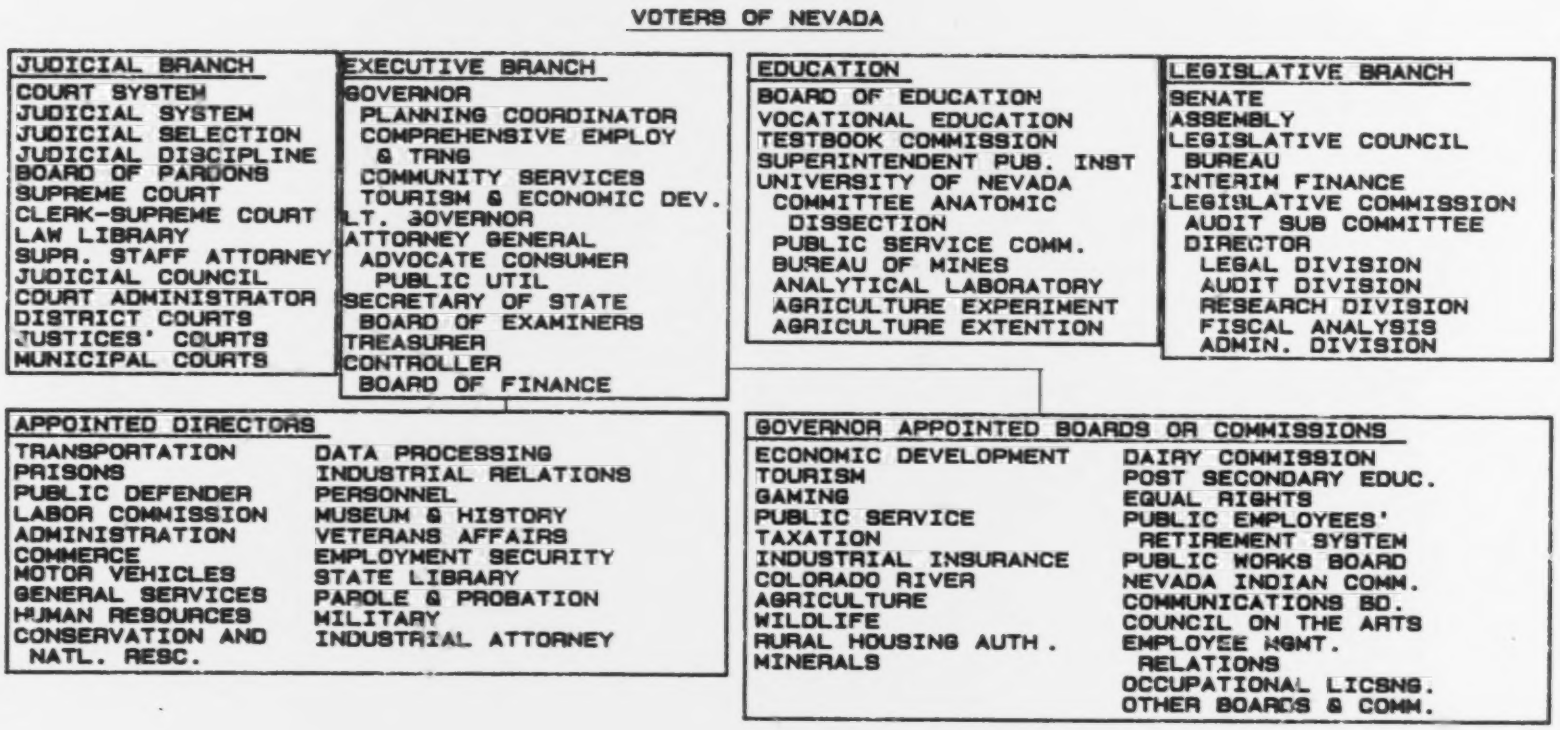
I wish to further commend the members of the Nevada Legislature for their dedication in conducting the affairs of the state.

Respectfully Submitted,

Darrel R. Daines
State Controller

DRD/vcl

NEVADA STATE GOVERNMENT



STATE OF NEVADA
Principal Officials

Richard H. Bryan, Governor

Robert A. Cashell, Lieutenant Governor

William D. Swackhamer
Secretary of State

Darrel R. Daines
State Controller

Brian McKay
Attorney General

Patricia D. Cafferata
State Treasurer

Combined Statements

STATE OF NEVADA
LEGISLATIVE COUNSEL BUREAU
LEGISLATIVE BUILDING
CAPITOL COMPLEX
CARSON CITY, NEVADA 89710

ARTHUR J. PALMER, *Director*
(702) 885-5627

LEGISLATIVE COMMISSION (702) 885-5627
JAMES I. GIBSON, *Senator, Chairman*
Arthur J. Palmer, *Director, Secretary*
INTERIM FINANCE COMMITTEE (702) 885-5640
ROGER BREMNER, *Assemblyman, Chairman*
Daniel G. Miles, *Fiscal Analyst*
Mark W. Stevens, *Fiscal Analyst*

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JOHN R. CROSSLEY, *Legislative Auditor* (702) 885-5622
DONALD A. RHODES, *Research Director* (702) 885-5637

May 14, 1984

The Honorable Darrel Daines
State Controller
Capitol Building
Capitol Complex
Carson City, Nevada 89710

Dear Mr. Daines:

We have examined the combined financial statements of the State of Nevada as of and for the year ended June 30, 1983. Except as explained in paragraph one, our examination was made in accordance with generally accepted auditing standards and generally accepted governmental auditing standards for financial and compliance audits, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the financial statements of the Colorado River Commission of Nevada included in the special revenue fund type and enterprise fund type; the Legislative Fund and the Contingency Fund of the Legislative Branch of Government included in the special revenue fund type and fiduciary fund type; the Nevada Housing Division of the Department of Commerce and the State Industrial Insurance System included in the enterprise fund type; and the Public Employees' Retirement System and Legislators' Retirement System of Nevada included in the fiduciary fund type. These statements were examined by other auditors whose reports were furnished to us and our opinion expressed herein on those statements is based solely upon the reports of the other auditors.

1. The presentation of the Unemployment Compensation Fund in the special revenue fund type was prepared from information provided by the Employment Security Department. The State Controller's Office did not include the Unemployment Compensation Fund in the State entity until substantially all audit testing had been completed by us. As a result, we did not audit this fund, which is material to the special revenue fund type.

2. The State of Nevada has not yet established adequate fixed asset records for its governmental fund types. The General Fixed Assets Account Group presented in the financial statements is not in accordance with generally accepted accounting principles because all of the assets are not included therein.

3. The financial statements do not include budgetary comparisons for the General Fund, individual specific special revenue funds, and other governmental funds as required by generally accepted accounting principles.

4. The financial statements do not include comparative statements of the current period and one or more prior periods except for the General Fund. The General Fund 1982 fiscal year figures shown for comparative purposes were compiled by the State Controller's Office. We did not audit the financial statements for the year 1982.

5. The amount of compensated absences, unpaid vacations, and compensatory time accruals have not been recorded. The amount of deferred compensation has not been accumulated or recorded which, according to Nevada Revised Statutes, is property of the State until made available to the participants in the program or their beneficiaries.

In our opinion, based upon our examination and the reports of other auditors, and except for the effects of the matters discussed in preceding paragraphs two through five, and except for the special revenue fund type on which we do not express an opinion because of the materiality of the Unemployment Compensation Fund in relation to the special revenue fund type, the combined financial statements present fairly the financial position of the State of Nevada at June 30, 1983, and the results of its operations for the year then ended.

Our examination was made for the purpose of forming an opinion on the combined financial statements of the State of Nevada taken as a whole. The supplementary schedules and statistical tables are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information has not been subjected to auditing procedures applied in the examination of the combined financial statements and, accordingly, we express no opinion on it.

Sincerely yours,

John R. Crossley

John R. Crossley, CPA
Legislative Auditor

JRC:hg

State of Nevada
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 1983
(Expressed in thousands)

	Governmental Funds				Proprietary Funds		Fiduciary Funds	Account Groups		Totals (Memorandum only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust/ Agency	General Fixed Assets	General Long-Term Debt	
ASSETS										
Cash and cash equivalents	$ 88,500	$ 133,046	$ 2,562	$ 15,580	$ 1,596	$ 5,821	$ 48,377	$ -0-	$ -0-	$ 295,482
Investments (at cost)	100	52,060	-0-	-0-	492,855	-0-	1,222,161	-0-	-0-	1,767,176
Receivables (net)	14,818	4,577	-0-	110	37,941	43	32,515	-0-	-0-	90,004
Interfund receivables	5,626	3,940	138	134	137	2,559	205,036	-0-	-0-	217,570
Due from other governments	3,161	7,300	-0-	10,192	1	2,454	1,412	-0-	-0-	24,520
Inventory	217	8,122	-0-	-0-	412	1,131	-0-	-0-	-0-	9,882
Prepaid expenses	-0-	10	-0-	-0-	119	-0-	-0-	-0-	-0-	129
Deposits	-0-	-0-	-0-	-0-	3	-0-	-0-	-0-	-0-	3
Restricted assets	-0-	18,422	-0-	-0-	14,452	-0-	-0-	-0-	-0-	32,874
Advance to other funds	3,124	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	3,124
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-	2,366	-0-	-0-	2,366
Bonds and mortgages	-0-	-0-	-0-	-0-	248,274	-0-	-0-	-0-	-0-	248,274
Deferred changes	-0-	-0-	-0-	-0-	9,434	-0-	-0-	-0-	-0-	9,434
Other assets	-0-	2,499	-0-	-0-	6,000	146	230	-0-	-0-	8,875
Land	-0-	-0-	-0-	-0-	3,622	508	3	13,617	-0-	17,750
Buildings	-0-	-0-	-0-	-0-	32,353	3,125	-0-	185,382	-0-	220,860
Improvements other than buildings	-0-	-0-	-0-	-0-	52,627	600	-0-	2,214	-0-	55,441
Furniture, equipment	-0-	-0-	-0-	-0-	33,785	9,098	7	16,963	-0-	59,853
Accum depr:improv,equip,furn. buildings	-0-	-0-	-0-	-0-	<19,196>	<5,821>	<3>	-0-	-0-	<25,020>
Construction in progress	-0-	-0-	-0-	-0-	132,614	-0-	-0-	-0-	-0-	132,614
Amount available in debt service fund	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	1,719	1,719
Amt to be prov for retirement of debt	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	128,819	128,819
Total Assets	$ 115,546	$ 229,976	$ 2,700	$ 26,016	$1,047,029	$ 19,664	$1,512,104	$ 218,176	$ 130,538	$3,301,749

LIABILITIES/FUND EQUITY	Governmental Funds				Proprietary Funds		Fiduciary Funds	Account Groups		Totals (Memorandum only)
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust/ Agency	General Fixed Assets	General Long-Term Debt	
Liabilities:										
Accounts payable and accruals	$ 12,740	$ 12,414	$ -0-	$ 29	$ 15,169	$ 1,818	$ 1,109	$ -0-	$ -0-	$ 43,279
Matured interest payable	-0-	-0-	170	-0-	-0-	-0-	-0-	-0-	-0-	170
Contracts payable	-0-	3,574	-0-	5,245	-0-	-0-	-0-	-0-	-0-	8,819
Interfund payables	25,728	1,374	811	90	909	1,301	187,550	-0-	-0-	217,763
Due to other governments	-0-	2,994	-0-	-0-	-0-	-0-	26,538	-0-	-0-	29,532
Unpaid benefits	-0-	-0-	-0-	-0-	362,209	-0-	-0-	-0-	-0-	362,209
Experience dividends declared	-0-	-0-	-0-	-0-	10,800	-0-	-0-	-0-	-0-	10,800
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-	260	-0-	-0-	260
Bonds payable	-0-	-0-	-0-	-0-	390,810	-0-	-0-	-0-	130,280	521,090
Interim debentures	-0-	-0-	-0-	-0-	3,000	-0-	-0-	-0-	-0-	3,000
Advance from other funds	-0-	-0-	-0-	-0-	200	3,552	-0-	-0-	-0-	3,752
Advance from federal government	-0-	-0-	-0-	-0-	186,298	-0-	-0-	-0-	-0-	186,298
Installment purchase obligations	-0-	-0-	-0-	-0-	-0-	531	-0-	-0-	-0-	531
Lease obligations	-0-	-0-	-0-	-0-	-0-	342	-0-	-0-	258	600
Payable from restricted assets	-0-	17,334	-0-	-0-	4,649	-0-	-0-	-0-	-0-	21,983
Deposits	-0-	-0-	-0-	-0-	8,632	-0-	3,135	-0-	-0-	11,767
Cash overdrafts	-0-	-0-	-0-	-0-	-0-	148	-0-	-0-	-0-	148
Other liabilities	587	3,678	-0-	-0-	8,696	21	3,587	-0-	-0-	16,569
Deferred revenue	232	662	-0-	-0-	1,935	-0-	45	-0-	-0-	2,874
Deferred premium on debt	-0-	-0-	-0-	-0-	6	-0-	-0-	-0-	-0-	6
Total Liabilities	39,287	42,030	981	5,364	993,313	7,713	222,224	-0-	130,538	1,441,450
Fund Equity:										
Investment in general fixed assets	-0-	-0-	-0-	-0-	-0-	-0-	-0-	218,176	-0-	218,176
Contributed capital	-0-	-0-	-0-	-0-	3,454	2,091	-0-	-0-	-0-	5,545
Retained earnings:										
Reserved	-0-	-0-	-0-	-0-	698	75	-0-	-0-	-0-	773
Unreserved	-0-	-0-	-0-	-0-	49,564	9,785	-0-	-0-	-0-	59,349
Fund Balances:										
Reserved:										
Encumbrances & contracts	534	16,348	-0-	9,248	-0-	-0-	3	-0-	-0-	26,133
Inventory	217	8,122	-0-	-0-	-0-	-0-	-0-	-0-	-0-	8,339
Advances	3,124	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	3,124
Balances forward	20,418	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	20,418
Other	1,040	56,831	1,719	-0-	-0-	-0-	1,273,780	-0-	-0-	1,333,370
Unreserved	50,926	106,645	-0-	11,404	-0-	-0-	16,097	-0-	-0-	185,072
Total Fund Equity	76,259	187,946	1,719	20,652	53,716	11,951	1,289,880	218,176	-0-	1,860,299
Total Liabilities and Fund Equity	$ 115,546	$ 229,976	$ 2,700	$ 26,016	$1,047,029	$ 19,664	$1,512,104	$ 218,176	$ 130,538	$3,301,749

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
All Governmental Fund Types and Expendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Governmental Funds				Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues:						
Gaming taxes, fees, licenses	$ 203,094,482	$ -0-	$ -0-	$ 9,805,880	$ -0-	$ 212,900,362
Sales taxes	130,410,695	-0-	-0-	-0-	-0-	130,410,695
Federal	117,953,312	137,610,630	5,282,673	737,710	-0-	261,584,325
Other taxes	25,175,076	112,628,293	1,959,286	-0-	113,756	139,876,411
Licenses, fees & permits	11,515,257	32,451,597	-0-	3,623,017	137,303	47,727,174
Sales	1,038,878	25,983,055	-0-	-0-	-0-	27,021,933
Charges for services	20,944,034	9,687,008	-0-	425,303	-0-	31,056,345
University receipts	-0-	-0-	-0-	36,772,403	-0-	36,772,403
Interest	10,433,205	23,355,622	-0-	-0-	248,453	34,037,280
Other	6,997,165	9,610,145	-0-	23,596	1,158,364	17,789,270
Total Revenues	527,562,104	351,326,350	7,241,959	51,387,909	1,657,876	939,176,198
Expenditures:						
General government	13,955,595	9,080,030	-0-	-0-	405,173	23,440,798
Health and social services	174,229,106	166,106,384	-0-	-0-	1,102,412	341,437,902
Education and support services	263,330,802	95,036	-0-	-0-	1,370	263,427,208
Law, justice and public safety	43,274,968	9,229,155	-0-	-0-	216,047	52,720,170
Regulation of business	13,309,827	9,559,329	-0-	-0-	-0-	22,869,156
Transportation	3,581,081	194,151,437	-0-	-0-	-0-	197,732,518
Recreation and resource development	29,182,667	22,483,157	-0-	-0-	20,851	51,686,675
Debt service	83,815	5,213	-0-	-0-	-0-	89,028
Redemption on bonds	-0-	-0-	6,493,000	-0-	-0-	6,493,000
Interest, fiscal charges	-0-	-0-	11,445,246	-0-	-0-	11,445,246
Capital projects	-0-	-0-	-0-	48,498,010	-0-	48,498,010
Other	-0-	-0-	-0-	-0-	266	266
Total Expenditures	540,947,861	410,709,741	17,938,246	48,498,010	1,746,119	1,019,839,977
Excess of Revenues over <under> Expenditures	$ <13,385,757>	$ <59,383,391>	$ <10,696,287>	$ 2,889,899	$ <88,243>	$ <80,663,779>

	Governmental Funds				Fiduciary Funds	Totals (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Other Financing Sources <Uses>:						
Proceeds from install.pur./cap.lease	$ 157,952	$ -0-	$ -0-	$ -0-	$ -0-	$ 157,952
Proceeds from sale of bonds	-0-	32,522,000	-0-	3,724,760	-0-	36,246,760
Operating transfers in	4,961,011	9,347,352	10,215,111	81,400	4,889,029	29,493,903
Operating transfers out	<12,817,684>	<5,637,654>	-0-	<8,406,323>	<1,321,093>	<28,182,754>
Total Other Financing Sources <Uses>	<7,698,721>	36,231,698	10,215,111	<4,600,163>	3,567,936	37,715,861
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<21,084,478>	<23,151,693>	<481,176>	<1,710,264>	3,479,693	<42,947,918>
Beginning fund balances	67,988,136	212,735,159	2,199,394	33,165,670	6,330,327	322,418,686
Residual equity transfers	27,870,361	<7,222,905>	-0-	-0-	<14,579>	20,632,877
Adj to beginning fund balances	1,485,454	5,585,012	1,158	<10,803,854>	<164,880>	<3,897,110>
Beginning Fund Balances as adjusted	97,343,951	211,097,266	2,200,552	22,361,816	6,150,868	339,154,453
Fund Balances - June 30	$ 76,259,473	$ 187,945,573	$ 1,719,376	$ 20,651,552	$ 9,630,561	$ 296,206,535

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1983

	Proprietary Funds		Fiduciary Funds		Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Operating Revenues:					
Federal	$ 36,000	$ -0-	$ -0-	$ -0-	$ 36,000
Sales	17,790,549	6,099,983	-0-	-0-	23,890,532
Charges for services	595,912	12,896,950	-0-	-0-	13,492,862
Rental income	-0-	5,390,176	-0-	-0-	5,390,176
Interest	29,982,797	-0-	3,371,569	110,607,449	143,961,815
Investment gain	34,437,000	-0-	-0-	16,771,000	51,208,000
Net premium income	104,734,000	-0-	-0-	-0-	104,734,000
Retirement contributions	-0-	-0-	-0-	131,723,000	131,723,000
Other	664,786	242,940	1,526,242	-0-	2,433,968
Total Operating Revenues	188,241,044	24,630,049	4,897,811	259,101,449	476,870,353
Operating Expenses:					
Personal services	381,688	9,388,499	-0-	-0-	9,770,187
Operating	10,294,021	10,601,777	-0-	-0-	20,895,798
Benefit payments	-0-	-0-	1,988,000	49,087,721	51,075,721
Claims expense	111,229,000	-0-	-0-	-0-	111,229,000
Materials or supplies used	232,827	3,717,248	-0-	-0-	3,950,075
Interest expense	-0-	65,677	-0-	-0-	65,677
Investment expense	-0-	-0-	8,000	690,000	698,000
Investment loss	-0-	-0-	-0-	23,000	23,000
Fiscal agent's fees	776,984	-0-	-0-	-0-	776,984
Bond issue costs	896,144	-0-	-0-	-0-	896,144
Depreciation and amortization	2,964,071	980,655	-0-	-0-	3,944,726
Refunds	-0-	-0-	-0-	7,233,000	7,233,000
Administrative expense	16,612,071	-0-	-0-	858,000	17,470,071
Stipends	-0-	-0-	709,300	-0-	709,300
Other	-0-	9,517	9,784	-0-	19,301
Total Operating Expenses	143,386,806	24,763,373	2,715,084	57,891,721	228,756,984
Operating Income <Loss>	$ 44,854,238	$ <133,324>	$ 2,182,727	$ 201,209,728	$ 248,113,369

	Proprietary Funds		Fiduciary Funds		Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Nonoperating Revenues <Expenses>:					
Interest income	$ 937,116	$ -0-	$ -0-	$ -0-	$ 937,116
Interest expense	<31,675,058>	-0-	-0-	-0-	<31,675,058>
Insurance recoveries	-0-	70,413	-0-	-0-	70,413
Receipts from state agencies	-0-	25,295,304	-0-	-0-	25,295,304
Insurance premiums	-0-	<832,844>	-0-	-0-	<882,844>
Reimbursements to state agencies	-0-	<153,552>	-0-	-0-	<153,552>
Payments to vendors	-0-	<20,632,056>	-0-	-0-	<20,632,056>
Operating transfers in	20,569	159,015	892,875	735,000	1,807,459
Operating transfers out	-0-	<258,052>	<2,083,737>	<735,000>	<3,076,789>
Other	<51,823>	-0-	-0-	-0-	<51,823>
Total Nonoperating Revenues <Expenses>	<30,769,196>	3,598,228	<1,190,862>	-0-	<28,361,830>
Net Income <Loss>	14,085,042	3,464,904	991,865	201,209,728	219,751,539
Beginning retained earnings/fund balance	74,374,699	8,285,451	45,768,231	1,055,600,587	1,184,028,968
Residual equity transfers	-0-	-0-	<20,508,000>	-0-	<20,508,000>
Adj to beg ret earning/fd bal	<34,745,568>	201,492	<2,813,690>	-0-	<37,357,766>
Beginning Fund Equity as adjusted	39,629,131	8,486,943	22,446,541	1,055,600,587	1,126,163,202
Retained Earnings/Fund Balances - June 30	$ 53,714,173	$ 11,951,847	$ 23,438,406	$1,256,810,315	$1,345,914,741

The accompanying notes are an integral part of these financial statements.

State of Nevada
Combined Statement of Changes in Financial Position
All Proprietary Fund Types and Similar Trust Funds
For the Fiscal Year Ended June 30, 1983
(Not expressed in thousands)

	Proprietary Fund Types		Fiduciary Fund Types		Totals (Memorandum Only)
	Enterprise	Internal Service	Nonexpendable Trust	Pension Trust	
Sources of Cash					
From operations					
Operating income <loss>	$ 20,489,405	$ <118,089>	$ 2,182,156	$ 201,207,728	$ 223,761,200
Items not requiring <providing> cash					
Depreciation, amortization	3,551,637	980,655	-0-	2,055,000	6,587,292
Decrease <increase> in receivables and accrued revenue	<3,044,585>	<541,485>	585,772	<38,041,748>	<41,042,046>
Decrease <increase> in inventory	<50,933>	58,480	-0-	-0-	7,547
Increase <decrease> in payables and accrued expenses	51,165,515	<946,342>	<321,602>	31,405,000	81,302,571
Increase in estimated stipends not requiring payment	-0-	-0-	709,300	-0-	709,300
Loss <gain> on sale of assets	<11,260,000>	<3,953>	-0-	<16,748,000>	<28,011,953>
Other	<195,558>	-0-	8,242	-0-	<187,316>
Cash provided by operations	60,655,481	<570,734>	3,163,868	179,877,980	243,126,595
Nonoperating revenues <expenses>	<6,404,094>	3,582,993	<1,190,862>	-0-	<4,011,963>
Proceeds from sale of bonds	82,175,000	-0-	-0-	-0-	82,175,000
Sale of assets	4,225,706,571	7,523	-0-	2,217,830,000	6,443,544,094
Prior period adjustments	23,237	61,002	<130,530>	-0-	<46,291>
Mortgage and note principal collections	7,009,851	-0-	22,571	-0-	7,032,422
Advances	10,816,895	27,441	-0-	-0-	10,844,336
Increases in installment purchase and lease obligations	-0-	589,709	-0-	-0-	589,709
Decrease in investments	-0-	-0-	21,718,441	-0-	21,718,441
Other	4,826,700	26,838	-0-	440,000	5,293,538
Total sources of cash	4,384,809,641	3,724,772	23,583,488	2,398,147,980	6,810,265,881
Applications of cash					
Acquisition of property, plant, equipment	11,514,416	866,214	-0-	-0-	12,380,630
Purchase of investments	4,302,239,146	-0-	4,386	2,396,753,000	6,698,996,532
Capitalized costs	1,963,390	3,610	-0-	-0-	1,967,000
Loans issued	5,828,236	-0-	1,190,200	-0-	7,018,436
Retirement of bonds and notes	8,860,500	-0-	-0-	20,000	8,880,500
Payments and transfers to general fund	-0-	733,407	20,508,000	-0-	21,241,407
Dividend payments	50,904,000	-0-	-0-	-0-	50,904,000
Other	3,797,679	207,780	-0-	1,155,000	5,160,459
Total applications of cash	4,385,107,367	1,811,011	21,702,586	2,397,928,000	6,806,548,964
INCREASE <DECREASE> IN CASH	<297,726>	1,913,761	1,880,902	219,980	3,716,917
Cash at beginning of period	1,893,677	3,759,824	17,239,688	5,270,515	28,163,704
Cash at end of period	$ 1,595,951	$ 5,673,585	$ 19,120,590	$ 5,490,495	$ 31,880,621

The accompanying notes are an integral part of these financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation - The accounts of the state are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilites, equities, revenues, and expenditures or expenses. The various funds are grouped by type in the financial statements. The following fund types and account groups are used by the state:

Governmental Funds

General Fund - The General Fund is the general operating fund of the state. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From the fund are paid the general operating expenditures, the fixed charges, and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Funds - The Debt Service Funds are used to account for the annual payment of principal, interest, and expenditures on long-term general obligation debt, other than obligations payable from the operations of an enterprise.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.

Proprietary Funds

Enterprise Funds - Enterprise Funds are used to account for operations that provide services to citizens financed primarily by user charges for the provision of these services and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the state or to other governmental units on a cost reimbursement basis.

Fiduciary Funds

Trust Funds - Trust Funds are used to account for assets held in trust by the state under agreements with individuals or other entities. There are three types of trust funds: expendable, nonexpendable, and pension.

Agency Funds - Agency Funds are used to account for assets held by the state as custodian, and in which the state has no right or interest.

Account Groups

General Fixed Assets Account Group - This account group is established to account for all fixed assets of the state, other than those accounted for in Enterprise and Internal Service Funds.

General Long-Term Obligations Account Group - This account group is established to account for all long-term obligations of the state, except those required to be paid from the operations of proprietary funds.

During our review of funds and their appropriate fund type classifications for financial statement presentations, we noted that the following funds have been misclassified in the statutes:

Fund Name	Appropriate Classification	Statute Classification	Nevada Revised Statutes (NRS) Reference
Worker's Compensation and Safety	Special Revenue	Trust	616.423
Local Gov't. Pooled Invest.	Agency	Trust	355.167
Intergovernmental Trust	Agency	Trust	353.254
Marlette Lake	Internal Service	Enterprise	331.180(1)
Insurance Revolving	Internal Service	Trust	331.187
Payroll Revolving	Agency	Trust	227.130
Nevada Beef Promotion	Special Revenue	Agency	561.407
Dept. of Tax Bond Trust	Agency	Trust	360.217
Gaming Tax Surety Bond Trust	Agency	Trust	442.220
Labor Commission Bond Trust	Agency	Trust	611.070

These funds have been reported in our financial statements in their appropriate fund type classification. We will seek legislation to correct the classification in the statutes.

B. Basis of Accounting - The financial statements are prepared on the modified accrual basis for governmental and expendable trust funds and on the accrual basis for proprietary and nonexpendable trust and pension trust funds. Under the modified accrual basis, revenues are recognized in the accounting period in which they become susceptible to accrual - that is, when they become both measurable and available to finance expenditures of that fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred except for unmatured interest on general long-term debt. Under the accrual basis of accounting, revenues are recognized when they are earned and expenses are recognized when they are incurred.

C. Encumbrances - Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed in the governmental and proprietary funds. For financial statement purposes, encumbrances outstanding at June 30, for which the goods or services have not been received are considered as expenditures in the following fiscal year.

D. Investments - Investments are valued at cost, which approximates market value, except marketable equity securities (valued at lower of cost or market) and marketable debt securities (valued at amortized cost).

E. Inventories - Inventories are valued at cost on the first-in, first-out basis. Inventory in the General Fund consists of expendable supplies held for consumption. The cost thereof has been recorded as an expenditure at the time individual inventory items were purchased. The reserve for inventory of supplies is equal to the amount of inventory of supplies and signifies that a portion of the fund balance is not available for expenditure.

F. Advances to Other Funds - Long-term interfund advances are recorded as reductions in fund balance by the advancing fund. The amount advanced is recorded as a receivable and as a reserve to maintain the accountability and to properly disclose the amount available for appropriation (unreserved fund balance). Repayments are credited to the receivable and corresponding reductions are made in the reserve.

G. Fund Equity - Fund equity in the governmental and expendable trust funds consists of reserved and unreserved fund balances. Fund equity in the proprietary and nonexpendable trust funds consists of contributed capital, reserved retained earnings, and unreserved retained earnings. Nature of Reserves:

Advances indicates assets which have been advanced to other funds on a long-term basis.

Inventory indicates consumable supplies held in stock by governmental funds.

Rate stabilization indicates assets dedicated to stabilizing worker's compensation insurance premiums.

Encumbrances and contracts indicates assets required to meet future payment obligations.

Balances forward indicates unexpended funds brought forward from prior years.

Other indicates assets reserved for various other expenditures.

For the year ended June 30, 1983, fund equity in various funds was effected by residual equity transfers and adjustments for prior period errors/omissions. The major additions <reductions> include the following:

Residual Equity Transfers

General Fund	Appropriation restoration	$27,854,500
Highway special revenue fund	Equity reduction	<7,346,500>
Post-Retirement nonexpendable trust fund	Termination	<20,508,000>

Prior Period Adjustments

General Fund	Reduction of $1,915,037 for refund of prior year gaming taxes as per lawsuit settlement; increase of $1,787,679 to record various assets not previously reported; increase of $1,612,812 to correct error in prior year revenue.	1,485,454
Highway special revenue fund	Reduction of $9,695,203 to remove receivable for unbilled federal costs; reduction of $4,254,333 to correct error in prior year revenue.	<13,949,536>
Municipal Bond Bank special revenue fund	Transferred general obligation bonds liability to General Long-Term Obligations account group due to change from proprietary to governmental fund type	19,161,545
Special Higher Education Construction capital projects fund	Reduction of $8,250,000 to correct error in prior year expenditures; reduction of $1,528,046 to establish contract payable - retained percentage.	<9,804,860>
Industrial Insurance enterprise fund	Reduction of $10,800,000 for 1982 experience dividend declared; reduction of $23,904,000 for adjustment to 1981 dividend.	<34,704,000>

Four capital project funds have deficits in their individual unreserved fund balances. This results from showing as reserved fund balance, the long-term capital construction contracts signed in advance of receiving cash in support of General Fund appropriations.

H. Leases - For all funds, leases have been classified as operating or capital in accordance with criteria established by Statement on Financial Accounting Standards #13. Capital leases in governmental funds have been included in the General Long-Term Obligations Account Group, and the corresponding assets have been included in the General Fixed Assets Account Group. Capital leases and related assets have been included in the balance sheets of proprietary funds. In all funds, capital leases are amortized by the effective interest method over their respective terms. In all funds, operating lease payments are charged to current operations as they are paid or incurred.

By fund type, the future minimum lease payments and cost of assets held under capital lease (net of accumulated depreciation) are as follows (expressed in thousands):

		Governmental Funds	Proprietary Funds
Future minimum lease payments for the year ended June 30,	1984	$ 80	$ 266
	1985	76	335
	1986	60	109
	1987	35	49
	1988	7	33
	Thereafter	-0-	-0-
		$ 258	$ 792
Assets held under capital lease		$ 457	$ 1,156
Less accumulated depreciation		-0-	291
Book Value		$ 457	$ 865

I. Annual and sick leave - Annual and sick leave are neither accrued nor funded, but are recorded as expenditures when paid. Both annual and sick leave are cumulative if unused, except that annual leave may not be accumulated to exceed thirty working days at the beginning of any calendar year. Accumulated annual leave is payable upon termination. Unused sick leave is partially compensated upon retirement for employees with ten or more years of service, up to a maximum of $3,500.

J. Capitalization of Interest Costs - In governmental funds, interest costs incurred to construct new buildings are recorded as expenditures when paid, and are not included in the final cost of the related asset. In proprietary funds, such interest costs are capitalized in accordance with Statement on Financial Accounting Standards #34, if material in amount.

K. Federal Grant Money - Federal grant money administered by the state and given to sub-grantees (governmental or private) was accounted for in an agency fund in the fiscal year ended June 30, 1982. In the year ended June 30, 1983, grant money has been recorded as revenue to the General Fund and two special revenue funds and the outflow to the sub-grantees as an expenditure of the respective funds.

L. Receivables - In 1981, the proceeds of the $40,000,000 General Obligation University Systems Projects bonds were deposited in the University Treasury Construction Fund held by Nevada National Bank as trust agent. As construction payments were needed, amounts were transferred to the Special Higher Education Construction capital projects fund ($28,150,000 in 1983). Slot tax revenues, amounting to $4,093,989, to pay the interest on the bonds were transferred to the Consolidated Bond Interest and Redemption debt service fund in 1983, and subsequently paid from the debt service fund to the trust agent for payment of the interest when due. A receivable for $8,622,403 has been recorded in the Special Higher Education Construction capital projects fund for cash held by the trust agent for University pavillion construction.

Included in General Fund interfund receivables is $939,764 due from the Local Government Pooled Investments Fund on behalf of Lyon County, Nevada. These are long-term loans that are to be repaid to the General Fund by Lyon County in varying amounts commencing in 1983 and to be completely repaid no later than May 15, 2001.

M. Other Reports Used in the Financial Statements - The financial statements have incorporated the audited reports of the Colorado River Commission; Nevada Housing Division; Public Employees' Retirement System; State Industrial Insurance System; and Nevada Legislature and Legislative Counsel Bureau, along with the agency prepared reports of the Departments of Transportation and Employment Security.

N. Entities Omitted From Annual Report - The State of Nevada, for financial reporting purposes, includes all entities and funds that are controlled by or dependent on the state's executive or legislative branches. Based upon its existence as an organized entity, its governmental character, and its substantial autonomy, the University System was determined to be an independent entity for financial reporting purposes and is not included in the state's annual report. A separate financial report is prepared for the University System and is available upon request from that institution. All occupational licensing boards with the exception of the Nevada Athletic Commission, Nevada Racing Commission, and the Taxicab Authority were determined to be independent governmental entities and are thus excluded from the annual report.

O. Total Columns on Combined Statements - Overview - Total columns are presented for analysis purposes only. Interfund eliminations have not been made.

NOTE 2 - PRINCIPAL TAX REVENUES

The principal taxing authorities for the State of Nevada are the Nevada Tax Commission and the Nevada Gaming Commission.

The Nevada Tax Commission was created under NRS 360.010 and is the taxing and collecting authority for sales and use taxes. "Sale" means and includes any transfer of title or possession, exchange, barter, lease or rental, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration. "Use" tax is imposed on the storage, use or other consumption of tangible personal property in this state purchased from any retailer for the purpose of storage, use or other consumption in this state. The sales and use taxes are imposed at a rate of 2% on all taxable sales and taxable items of use and are due and payable to the tax commission monthly on or before the last day of the following month. The taxes are collected from the consumer and remitted monthly accompanying a return. Any retailer or person guilty of violating the laws concerning the sales and use taxes is charged with a misdemeanor and subject to a fine not exceeding $500 for each offense. The Nevada Gaming Commission was created under NRS 463.022 and is the taxing and collecting authority for gaming taxes. The following sources account for gaming tax revenues:

Percentage Fees are the most substantial of several state levies on gaming. They are based upon gross revenue and are collected quarterly in conjunction with license renewal. The fee is applied on a graduated basis at the following quarterly rates:

3% of first $150,000 of gross revenue;
4% of next $250,000 of gross revenue;
5.75% of revenues in excess of $400,000.

Annual State Slot Machine Taxes are levied on the number of slot machines to be operated at the rate of $250.00 per machine per year. All revenue derived from this tax is directly paid over to the state's educational system. Casino Entertainment Taxes are imposed at the rate of 10% of all amounts paid for admission, merchandise, refreshment or service while the establishment is in an entertainment status as specified in NRS 463.401. This tax is required to be paid monthly. Flat Fee Collections are levied quarterly on the number of gambling games and slot machines operated. Nonrestricted licenses (those operating more than 15 slots or any number of games) remit $20 per quarter per machine and pay a fee at variable rates on the number of games operated as established in NRS 463.383. Restricted licensees (those having 15 or fewer slot machines and no table gaming) remit $35 per quarter per machine as prescribed in NRS 463.373. Annual License Fees are based on the number of gambling games operated, as described in NRS 463.380 and taxed at variable rates as prescribed in the same statute. 90% of this revenue gets distributed to the counties. Several Miscellaneous Collections are authorized and consist of: penalties and fines, manufacturer's and distributor's fees, advance payments, race wire fees, pari-mutuel wagering tax and other nominal miscellaneous items. The commission is given the authority under NRS 463.400 and 463.406 to assess a penalty on any licensee who fails to remit any license fee or tax provided for in the gaming licensing and control statutes, with the exception of slot machine tax. The penalty shall be in the amount of the license fee or tax evaded or not paid. This penalty is to be assessed and collected in the same manner as other gaming licensing control fees and taxes.

Sales tax revenues for the year ended June 30, 1983, were $130,410,695, including accrued sales taxes receivable of $5,097,202 at June 30, 1983. Gaming tax, fee, and license revenues for the year ended June 30, 1983, were $227,123,882, including accrued gaming taxes, fees, and licenses receivable at of $1,752,074 at June 30, 1983.

NOTE 3 - INVESTMENTS

Investments held by the various funds (except pension trust funds, reported in Note 6) at June 30, 1983, are summarized as follows (expressed in thousands):

	Cash With Treasurer	General Fund	Special Revenue Funds	Enterprise Funds	Enterprise Trust Funds	
					Expendable	Non-Expendable
Time certificates of deposit	$100,983	$ 100	$ 918	$ 18,255	$ -0-	$ 26
Bank repurchase agreements	62,069	-0-	-0-	57,630	-0-	-0-
U.S. government securities	40,264	-0-	-0-	122,700	-0-	1,354
Marketable equity securities	-0-	-0-	-0-	108,259	20	3
Marketable debt securities	-0-	-0-	51,142	146,209	11	-0-
Bonds and mortgages	-0-	-0-	-0-	248,274	-0-	-0-
Other investments	-0-	-0-	-0-	39,802	3	67
Total	$203,316	$ 100	$ 52,060	$741,129	$ 34	$ 1,450

NOTE 4 - LAND, BUILDINGS, FURNITURE AND EQUIPMENT

Accounting for land, buildings, furniture and equipment expenditures is determined by the measurement focus of the purchasing fund and the estimated useful life of the asset acquired. Assets acquired by a governmental fund are recorded as an expenditure by the fund, and included in the General Fixed Assets Account Group. No depreciation expense is recorded related to these assets. Assets acquired by non-governmental funds are capitalized in the balance sheet of the purchasing fund, and depreciated by the straight-line method over estimated useful lives of 3 to 40 years. Normal repair and maintenance costs are expensed by the appropriate fund, as are assets having useful lives under 3 years. Capital assets are valued at cost or, if cost is not determinable, at estimated cost. Capital assets acquired by gift or contribution are valued at estimated fair market value on the date acquired. Public domain (or "infrastructure") capital assets are not included in the General Fixed Assets Account group.

NOTE 5 - LONG-TERM OBLIGATIONS

A. Constitutional Debt Limitation - Section 3, article 9 of the State Constitution limits the aggregate principal amount of the state's public debt to one per cent (1%) of the assessed valuation of the state as reported by the county assessors. Exempted from this limitation are debts authorized by the legislature that are incurred for the protection and preservation, or for obtaining the benefits, of any property or natural resources within the state. For the fiscal year ended June 30, 1983, the debt limit and its unused portion are computed as follows (expressed in thousands):

Debt limitation (1% of total assessed valuation)	$111,071
Bonds payable as of June 30, 1983, subject to limitation	42,055
Remaining Debt Capacity	$ 69,016

B. Property Tax Limitations - NRS 361.453, enacted by the 1979 Nevada Legislature, limits the total ad valorem tax levy for all public purposes to $3.64 per $100 of assessed valuation. Taxes levied for the payment of general obligation bond principal and interest enjoy a statutory priority over taxes levied for all other purposes where reduction is necessary to comply with the limitation. Assembly Bill No. 371, enacted by the 1983 Nevada Legislature, levied an ad valorem tax of 5 cents on each $100 of assessed valuation for the biennium commencing July 1, 1983, and ending June 30, 1985. Proceeds of the tax are appropriated to service the principal and interest on general obligation bonds due in each of those fiscal years; any remainder of the proceeds will become unrestricted revenue of the state's general fund.

C. Long-Term Obligations - Long-term obligations at June 30, 1983, are comprised of the following (expressed in thousands):

	Interest Rates	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP						
General Obligation Bonds						
Subject to Constitutional Debt Limit:						
Improvements Bonds, Series July 1, 1965, callable on or after July 1, 1974 at par plus a premium of 1%.	3.00-4.50%	1984	$ 150	$ 2,800	$ 2,800	$ 300
Improvements Refunding Bonds, Series June 1, 1974, callable on or after September 1, 1984, at par plus a premium of 1%.	5.50-5.75	1989	165-435	2,940	2,940	1,755
(Limited Tax) University System Projects Bonds (Additionally Secured with Pledged Revenues), Series 1981, Dated August 1, 1981, callable on or after August 1, 1991, at par plus a premium of 1% to 2.5% until July 31, 1996, at par thereafter.	8.20-10.25	2000	935-4,500	40,000	40,000	40,000
Total Subject to Debt Limit				45,740	45,740	42,055
Exempt from Constitutional Debt Limit:						
Water Bonds, Series August 1, 1963.	3.00	1983	83	1,650	1,650	83
Park Refunding Bonds, Series June 1, 1974, callable on or after September 1, 1984, at par.	5.50-5.70	1987	145-215	1,830	1,830	1,005
Park Refunding Bonds, Series May 15, 1976, callable on or after October 1, 1983, at par.	4.30-4.90	1988	55-165	1,585	1,585	805

	Interest Rates	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
(Limited Tax) Capitol Building Renovation Bonds, Series August 1, 1977, callable on or after August 1, 1987, at par plus a premium of .5% to 2.5% until August 1, 1992, at par thereafter.	4.50-5.00	1996	200-500	6,000	6,000	5,600
(Limited Tax) Park and Recreation Bonds, Series October 1, 1977.	4.50-6.00	1994	100-500	5,000	5,000	4,600
(Limited Tax) Park and Recreation Bonds, Series Series November 1, 1979.	6.40-7.00	1994	5-375	1,622	1,622	1,585
(Limited Tax) Park and Recreation Bonds, Series December 1, 1981.	9.00-11.00	1991	105-220	1,500	1,500	1,405
(Limited Tax) Bonds, Series December 1, 1981, (Nevada Municipal Bond Bank Project No. 1), callable on or after September 1, 1991, at par plus a premium of .5% to 2.5% until September 1, 1995, at par thereafter.	9.40-11.30	1996	590-2,560	19,000	19,000	19,000
(Limited Tax) Bonds Series June 1, 1982A, (Nevada Municipal Bond Bank Project No. 1A), callable on or after June 1, 1992, at par plus a premium of .5% to 2.5% until June 1, 1996, at par thereafter.	10.50-12.00	1997	390-1,705	13,000	13,000	12,650
(Limited Tax) Bonds, Series June 1, 1982B, (Nevada Municipal Bond Bank Project No. 2), callable on or after June 1, 1992, at par plus a premium of .25% to 2.5% until June 1, 2001, at par thereafter.	11.80-13.00	2002	35-315	2,500	2,500	2,470
(Limited Tax) Land Acquisition Bonds, Series August 1, 1982.	9.80-11.00	1992	125-300	2,000	2,000	2,000

(Limited Tax) Bonds, Series December 1, 1982, (Nevada Municipal Bond Bank Project Nos. 3-8), callable on or after February 1, 1993, at par plus a premium of .5% to 2.5% until February 1, 2001, at par thereafter.	8.50-10.50	2003	140-1,560	17,022	17,022	17,022
Total Exempt from Debt Limit				72,709	72,709	68,225
Total General Obligation Bonds				118,449	118,449	110,280
Special Obligation Bonds						
Exempt from Constitutional Debt Limit:						
Highway Improvement Revenue (Motor Vehicle fuel Tax) Bonds, Series April 1, 1982	8.80-10.80	1987	$5,000	$ 25,000	$ 25,000	$ 20,000
Total Bonds				143,449	143,449	130,280
Capital Lease Obligations						258
TOTAL GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP						130,538
ENTERPRISE FUNDS						
General Obligation Bonds						
Exempt from Constitutional Debt Limit:						
Colorado River Water Acquisition Bonds, Series June 1, 1968, callable on or after July 1, 1978, at par plus a premium of .5% to .4% until June 30, 1996, at par thereafter.	4.00-5.50	2008	530-730	10,000	8,900	8,015
(Limited Tax) Colorado River Water Improvement Bonds, Series 1978A, Dated January 1, 1978, callable on or after July 1, 1988, at par plus a premium of .5% to .3% until July 1, 1994, at par thereafter.	4.90-6.00	2008	245-900	13,000	13,000	12,755

	Interest Rates	Final Maturity Date	Annual Principal Installments	Authorized	Incurred	Outstanding
(Limited Tax) Colorado River Water Improvement Bonds (Additionally Secured with Net Pledged Resources) Series 1978B, Dated April 1, 1979, callable on or after July 1, 1989, at par plus a premium of .5% to .2% until July 1, 1993, at par thereafter.	5.60-7.10	2009	730-3,430	47,000	47,000	46,270
Colorado River Improvement Bond Anticipation Interim Debentures, Series August 1, 1982.	10.00-10.25	1984	N/A	3,000	3,000	3,000
Total General Obligation Bonds				73,000	71,900	70,040
Colorado River Commission Federal repayment contract	3.25	2033	441-8,933	244,500	187,151	186,298
TOTAL ENTERPRISE FUNDS				317,500	259,051	256,338
INTERNAL SERVICE FUNDS						
Capital Lease Obligations/ Installment Purchases	4.00-26.10	1988				873
PENSION FUNDS						
Note Payable	8.50	1992	21-23		340	260
CLARK COUNTY, NEVADA						
General Obligation Bonds						
Exempt from Constitutional Debt Limit:						
Clark County, Nevada, Agency for State of Nevada (Limited Tax) Sewer Improvement Bonds (Additionally Secured with Net Pledged Revenues) Series A - July 1, 1977.	4.50-6.00	2003	325-985	28,730	13,730	12,600
TOTAL LONG-TERM OBLIGATIONS						$400,609

D. Changes in Long-Term Obligations - The following is a summary of changes in long-term obligations for the fiscal year ended June 30, 1983 (expressed in thousands):

	General Long-Term Obligations	Enterprise Funds	Internal Service Funds	Pension Funds	Clark County Sewer Improvement Bonds
Obligations Outstanding at June 30, 1982	$ 43,251	$ 243,993	$ 19,187	$ 281	$ 12,905
Adjustments:					
Series 8/1/81 - University System Projects Bonds	40,000				
Transfer Series 12/1/81 Municipal Bond Bank Bonds from Internal Service Fund to General Long-Term Obligations	19,000		<19,000>		
Capital Lease Obligations	247		298		
Adjusted Obligations Outstanding at June 30, 1982	102,498	243,993	485	281	12,905
New obligations incurred:					
Series 6/1/82A Municipal Bond Bank Bonds Project Number 1A	13,000				
Series 6/1/82B Municipal Bond Bank Bonds Project Number 2	2,500				
Series 8/1/82 Land Acquisition Bonds	2,000				
Series 12/1/82 Municipal Bond Bank Bonds Projects Number 3-8	17,022				
Series 8/1/82 Colorado River Improvement Bond Anticipation Interim Debentures		3,000			
Colorado River Commission Federal Repayment Contract		10,817			
Capital lease obligations	97		590		
Redemptions	<6,579>	<1,472>	<202>	<21>	<305>
Obligations Outstanding at June 30, 1983	$ 130,538	$ 256,338	$ 873	$ 260	$ 12,600

E. Nevada Municipal Bond Bank - General obligation bonds have been issued through the Nevada Municipal Bond Bank (a special revenue fund) as authorized by NRS 350A. These bonds are subject to a statutory limitation of $200,000,000 and are exempt from the constitutional debt limitation. Proceeds from the bonds are used to purchase the validly issued general obligation bonds of the state's local governments to finance projects related to natural resources. The state anticipates that the debt service revenue it receives from the participating local governments will be sufficient to pay the debt service requirements of the state bonds as they become due. Eight projects were funded through the Nevada Municipal Bond Bank as of June 30, 1983 (expressed in thousands):

Project Number	Investment in Local Government	Amount
1	1981 Clark County Flood Control Bond	$19,000
1A	1982 Clark County Flood Control Bond	12,650
2	1982 Henderson Sewer Improvements Bond	2,470
3	1982 Battle Mountain Water and Sewer Improvement Bond	2,422
4	1982 West Wendover Sanitary Sewer Bond	1,300
5,6	1982 Boulder City Water and Sanitary Sewer Bonds	3,300
7,8	1982 Carson City Water and Sanitary Sewer Bonds	10,000
		$51,142

F. Refunded Debt - Two advance refunding bond series are outstanding. In each refunding transaction the original debt issues (refunded debt) were not retired. The proceeds of the refunding issues were used to purchase U.S. government securities, which were placed with a trustee in separate escrows for each refunding transaction, for the purpose of servicing the debt from the refunded issues. The assets in escrow, $4,138,000 as of June 30, 1983, together with interest earnings on the assets are considered to be sufficient to meet all debt service requirements on the refunded bonds. The outstanding amount of refunded debt was $4,145,000 as of June 30, 1983, as follows:

Series 9/1/71 General Obligation Improvements serial bonds due in annual installments of $200,000 to $445,000 plus interest at 5 to 5.9% through September 1, 1990; callable on or after September 1, 1981, at par plus a premium of 1% to 3%; $2,055,000 principal outstanding at June 30, 1983.

Series 9/1/71 General Obligation Park serial bonds due in annual installments of $200,000 plus interest at 5.5% to 5.8% through September 1, 1988; callable on or after September 1, 1981, at par plus a premium of 1.5% to 3%; $1,200,000 principal outstanding at June 30, 1983. Series 10/1/73 General Obligation Park serial bonds due in annual installments of $130,000 to $165,000 plus interest at 4.6% to 4.7% through October 1, 1988; callable on or after October 1, 1983, at par plus a premium of 1% to 2%; $890,000 principal outstanding at June 30, 1983.

Series 10/1/73 General Obligation Park series bonds due in annual installments of $130,000 to $165,000 plus interest at 4.6% to 4.7% through October 1, 1988; callable on or after October 1, 1983, at par plus a premium of 1% to 2%, $890,000 principal outstanding at June 30, 1983.

These refunded bonds are considered to be defeased debt. Debt service to maturity of the refunded issues is as follows (expressed in thousands):

For the Fiscal Year Ending June 30	Debt Service on Refunded Bonds
1984	$ 740
1985	721
1986	698
1987	673
1988	653
1989	627
1990	435
1991	466
	$5,013

G. Bonds Authorized but Unissued - At June 30, 1983, the following general obligation bonds were authorized and unissued: $8,000,000 Truckee River and Newlands Reclamation Project water conservation bonds; $59,000,000 Colorado River water improvement bonds; $15,000,000 Clark County, Nevada, Agency for State of Nevada sewer improvement bonds.

H. Debt Service Requirements, General Obligation and Special Obligation Bonds - Debt service requirements for all general obligation and special obligation bonds outstanding at June 30, 1983, are summarized as follows (expressed in thousands):

	For the Fiscal Year Ending June 30									Source
	1984	1985	1986	1987	1988	1989-1993	1994-1998	1999-2003	2004-2009	of Debt Service
GENERAL LONG-TERM OBLIGATIONS ACCOUNT GROUP										
General Obligation Bonds Serviced From:										
Consolidated Bond Interest and Redemption debt service fund										
Various General Obligation Bonds	$ 2,371	$ 2,383	$ 2,375	$ 2,362	$ 2,374	$10,455	$ 3,826	$ -0-	$ -0-	General Fund Appropriation
Nevada Municipal Bond Bank Bonds	6,610	6,493	6,773	6,774	6,776	33,977	30,229	7,036	-0-	Municipal Bond Bank Fund
University System Projects Bonds	4,991	4,985	4,980	4,976	4,975	24,710	24,370	14,331	-0-	Slot Machine Tax
Total General Obligation Bonds	13,972	13,861	14,128	14,112	14,125	69,142	58,425	21,367	-0-	

	For the Fiscal Year Ending June 30									Source
	1984	1985	1986	1987	1988	1989-1993	1994-1998	1999-2003	2004-2009	of Debt Service
Special Obligation Bonds Serviced From:										
Highway Bonds debt service fund										
Highway Improvement Revenue Bonds	6,878	6,353	5,912	5,462	-0-	-0-	-0-	-0-	-0-	Federal Grant & Fuel Tax
Total General Long-Term Obligations Account Group	20,850	20,214	20,040	19,574	14,125	69,142	58,425	21,367	-0-	
ENTERPRISE FUNDS										
General Obligation Bonds and Debentures Serviced From:										
Colorado River Commission State Water Treatment Facility Fund	8,299	4,997	4,979	4,972	4,964	24,839	25,106	25,363	29,198	User Fees
CLARK COUNTY, NEVADA										
General Obligation Bonds Serviced From:										
Clark County, Nevada	968	968	967	964	961	4,781	4,823	4,939	1,007	User Fees
Total Bonds	$30,117	$26,179	$25,986	$25,510	$20,050	$98,762	$88,354	$51,669	$30,205	

I. Amount Available in Debt Service Funds - At June 30, 1983, the amount in the Highway Improvement Revenue Bonds debt service fund available to service the special obligation Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds was $1,719,376. No amount was available in the Consolidated Bond Interest and Redemption debt service fund at June 30, 1983.

J. Bond Indenture Provisions - There are a number of restrictions and limitations contained in the the various bond indentures. The state is in compliance with the requirements of the bond covenants.

NOTE 6 - PENSIONS

The Nevada Legislature has provided for pension plans to accumulate and disburse retirement benefits to qualified employees of public employers and legislators. The Public Employees' Retirement Board administers the plans, which are the Public Employees' Retirement System (PERS) and the Legislator's Retirement System (LRS). A summary description of the plans follows.

A. Contributions - Under PERS, two contribution options are available. One option provides for employee and employer paid contributions each equalling 8% of the employee's monthly compensation, or 9% of such compensation for Police and Firemen Fund members. The other option provides for employer-paid contributions equalling 15% or 18%, respectively, of monthly compensation (which is less than under the split-contribution plan). LRS contributions are 15% of compensation, paid by the employer and the employee.

B. Benefits - Benefits are determined by the number of years of accredited service at the time of retirement and the member's highest average salary in any three consecutive years for PERS members. LRS members receive $25/month for each year of service. Vesting occurs after 10 years service for PERS members and after 8 years service for LRS members.

C. Actuarial Assumptions - The following is a summary of significant actuarial assumptions used to value plan assets:

Investment Yield: 8%
Salary: General salary increases and assumed payroll growth are 6 1/2%.
Retirement Age: Regular PERS members retire at an average age of 62 years. Police and firemen retire at an average age of 56 years. LRS members retire at an average age of 64 years.
Withdrawal Rates: Withdrawal rates range from 22.1% at 22 years to 1.6% at 57 years of age for regular members, 10.1% at 22 years to .8% at 52 years of age for police and firemen; and 80% after 12 years service for LRS members.
Mortality Rates: The assumed mortality experience is projected by using the Group Annuity Mortality Table for 1971.

D. Funding - The basic funding objective is a level pattern of cost as a percentage of salary throughout an employee's working lifetime. The actuary used the "entry-age-normal-cost" method which is intended to meet this objective and result in a relatively level long-term employer contribution requirement as a percentage of salary.

E. Investments (PERS) - Contributions are invested in U.S. government bonds, guaranteed mortgage notes, secured loans, and real estate. Bonds and notes are carried at cost, adjusted for any premium or discount. Premiums or discounts are amortized evenly over the life of the issue. Secured loans are carried at cost, which approximates market value. Marketable equity securities are carried at cost. Real estate investments are carried at cost, adjusted for additions and improvements and related depreciation (computed by the straight-line method over 3 to 40 year lives). An unrecognized loss on bond exchanges, which was deferred and is amortized over the remaining lives of the acquired issues, aggregated $251,772,583 at June 30, 1983. The portfolio is summarized as follows, at June 30, 1983 (expressed in thousands):

	Cost or Amortized Cost	Market Value
Bonds and mortgages	$ 493,841	$ 401,772
U.S. government obligations	177,554	189,395
Marketable equity securities	219,986	264,178
Secured loans	220,276	220,276
Short-term investments	97,400	97,400
Other	10,470	10,470
Totals	$ 1,219,527	$ 1,183,491

F. Investments (LRS) - Contributions are invested in bonds and guaranteed mortgage notes, which are carried at cost and adjusted for premiums or discounts (amortized evenly over the life of the issue). The portfolio is summarized as follows, at June 30, 1983 (expressed in thousands):

	Cost or Amortized Cost	Market Value
Bonds and mortgages	$ 964	$ 776
Short-term investments	187	187
Totals	$ 1,151	$ 963

G. Unfunded Liability for Benefits - The last determination of actuarial liabilities for PERS and LRS were made as of June 30, 1982, and January 1, 1983, respectively. Because of this, the unfunded liabilities at June 30, 1983, may vary from such determinations. The effect of such variances is undetermined.

The funding method described above has resulted in estimated deficiencies in accumulated reserves, on an actuarial basis, as of the last valuation dates, as follows (expressed in thousands):

	Estimated Actuarial Liability	Estimated Unfunded Liability	
		Book Value Basis	Market Value Basis
PERS (June 30, 1982)	$ 1,615,942	$ 565,456	$ 828,897
LRS (January 1, 1983)	1,942	759	997
Totals	$ 1,617,884	$ 566,215	$ 829,894

H. The Judicial Retirement System - The judges and the justices of the Supreme Court have been granted special retirement provisions by various legislatures. The funding for these provisions is from the General Fund, without contributions required of the justices or judges. No actuarial review or valuation has been made to determine the liability incurred by the special retirement provisions. As a result, there exists an undetermined liability of the General Fund. The administation of the special retirement provisions have been assigned to the Clerk of the Supreme Court.

NOTE 7 - STATE EMPLOYEES' DEFERRED COMPENSATION PLAN

In 1980, a deferred compensation plan was established for state employees. The costs of administering and funding the plan are the responsibility of the employees participating in the plan. The state makes no contributions. Pursuant to the United States Internal Revenue Code and Nevada Revised Statutes, all amounts of compensation deferred and all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights remain solely the property and rights of the state, subject only to the claims of its general creditors, until made available to the participants in the program or their beneficiaries.

NOTE 8 - THE STATE UNEMPLOYMENT COMPENSATION FUND

The State Unemployment Compensation Fund was established by the legislature as a special fund separate and apart from all public monies or funds of the state. All employer contributions are credited to the fund as well as earnings on investments of the fund. Federal monies are also credited to the fund pursuant to Section 903 of the Social Security Act, as amended. Expenditures are made from the fund solely for the payment of benefits and refunds.

NOTE 9 - FUND DEFICITS - COLORADO RIVER COMMISSION

The Alfred Merritt Smith Water Treatment Facility Fund recorded a net loss of $612,820 for 1982-1983 which increased the fund's deficit to $5,102,825. The Federal Pumping and Transmission Facility Fund recorded a net loss of $1,667,948 for 1982-1983 which increased the fund's deficit to $16,573,142. Water users are contractually obligated to provide revenues sufficient to cover all operation and maintenance expenses (except depreciation) plus all principal and interest requirements on outstanding debt and required deposits to reserve funds. Operating losses and accumulated deficits are the result of not charging water users for certain recorded expenses; i.e. depreciation, amortization of debt and pre-operational expenses, contributions to the Las Vegas Valley Water District for pollution abatement studies and interest on federal debt not paid but added to principal. As annual retirements of debt principal progressively increase and are included in billings to water users, annual revenues will exceed recorded expenses, because principal payments are recorded as reductions of long term debt rather than expenses. The deficits will be reduced and eliminated as the annual retirements of debt principal increase.

NOTE 10 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

A. The state is reporting four enterprise funds which provide water, worker's compensation insurance, prison inmate industry services, and housing loans to low-income families. Segment information for the fiscal year ended June 30, 1983, is as follows:

	Colorado River Commission	Industrial Insurance	Dept. of Prisons	Forestry Nurseries	Housing Division	Total Enterprise Funds
OPERATING REVENUES	$ 17,246,656	$139,171,000	$ 620,279	$ 112,597	$ 31,090,512	$188,241,044
DEPRECIATION, DEPLETION, AND AMORTIZATION EXPENSE	2,938,180	-0-	20,112	2,937	2,842	2,964,071
OPERATING INCOME OR <LOSS>	4,143,895	11,893,000	<44,665>	727	28,861,550	44,854,507
NET INCOME OR <LOSS>	<2,280,768>	11,893,000	<44,665>	21,296	4,496,448	14,085,311
CURRENT CAPITAL:						
Contributions	3,313,155	-0-	141,000	-0-	-0-	3,454,155
Transfers	-0-	-0-	-0-	20,569	-0-	20,569
PLANT, PROPERTY AND EQUIPMENT:						
Additions	10,591,301	902,000	21,115	73,314	120	11,587,850
Deletions	-0-	-0-	-0-	-0-	-0-	-0-
NET WORKING CAPITAL	1,790,723	46,976,000	432,861	94,114	94,683,235	143,976,933
BONDS AND OTHER LONG-TERM LIABILITIES:						
Payable From Operating Revenues	256,338,175	-0-	200,000	-0-	323,770,445	580,308,620
Payable From Other Sources	4,649,164	17,328,000	-0-	-0-	-0-	21,977,164
TOTAL EQUITY	<18,362,812>	46,395,000	324,071	164,491	25,193,692	53,714,442

B. Nevada Housing Division - The Nevada Housing Divison was established in 1975 in the Department of Commerce to encourage the investment of private capital and stimulate the financing of housing through the use of public financing to provide mortgage loans from mortgage lenders. The division is currently authorized to issue its bonds, notes, and other obligations in an aggregate amount not to exceed $650,000,000 which shall not constitute a debt of the State of Nevada.

Loans Receivable - The division has developed various programs to achieve its objectives. Under the several single-family mortgage purchase programs mortgage loans receivable earn interest at rates ranging from 7% to 14% per annum and have initial periods which may extend to 30 years. The various multi-unit mortgage loans receivable are collateralized by deeds of trust and earn interest at rates ranging from 6.5% to 11.5% per annum. Under the 1976 Loans to Lenders Program loans receivable represent general obligations of the mortgage lenders, collateralized by a pledge of loan collateral currently valued substantially in excess of the unpaid principal balance and earning interest at 6.75% payable to the division semiannually.

Loans receivable are collateralized by real property; obligations of the United States of America or of certain specified agencies or instrumentalities thereof; obligations of certain states; or by FHA insured, VA guaranteed or privately insured and uninsured mortgages. Periodic evaluation of loans receivable is made to determine if a charge against operations for possible loan losses will be required. No provisions were considered necessary at June 30, 1983.

Restricted Assets - A portion of cash, investments and interest receivable of the division are restricted as of June 30, 1983, in accordance with provisions of certain general bond certificates or trust indentures, and are summarized as follows (expressed in thousands):

Cash	$ 25
Investments	37,594
Interest receivable	595
	$38,214

Bonds Payable - Bonds issued in annual series from 1976 to 1983 are payable in various amounts with scheduled maturities from April 1, 1983, to February 15, 2018, including interest at rates from 4.55% to 14.25%. Each issue is payable solely from, and secured by, a pledge of one or more of the following:

1. Proceeds from the sale of bonds.
2. Earnings realized from the investment of bond proceeds.
3. The division's rights and interest in all purchased mortgage loans and loans to lenders, deeds of trust, mortgage insurance and hazard insurance.
4. Recoveries of principal and interest, whether by scheduled payments, loan prepayments, or disposition of collateral.
5. Project revenues from multi-unit developments after permanent financing has been provided.

Scheduled bond maturities at June 30, 1983 are as follows (expressed in thousands):

Year Ending June 30	
1984	$ 9,506
1985	9,955
1986	11,501
1987	9,410
1988	9,856
1989 and after	273,897
	$324,125

C. State Industrial Insurance System (SIIS) - The State Industrial Insurance System is a separate self-supporting agency of the State of Nevada which provides insurance to employers against liability for worker's compensation claims. Worker's compensation insurance was formerly provided to employers by the Nevada Industrial Commission (NIC). Effective July 1, 1982, SIIS and the Department of Industrial Relations (DIR) replaced NIC. DIR regulates all insurers, including SIIS, and is reimbursed for its expenses by insurers. SIIS' share of such expenses for the year ended June 30, 1983, was $2,737,000, which is included in administrative expenses.

Experience Dividends - SIIS declares dividends to policyholders based upon its results of operations. The 1981 experience dividend was increased to $49,000,000 pursuant to an agreement with several employers who contested the original amount declared of $27,000,000 and the $13,000,000 rate stabilization reserve established in 1982. The revised dividend was paid, including interest, in 1983. The 1982 dividend was unpaid at June 30, 1983. Dividends declared in the year ended June 30, 1983, were as follows (expressed in thousands):

Adjustment to 1981 dividend, including interest	$23,904
1982 dividend declared	10,800
	$34,704

The dividend for 1983 was undeclared at June 30, 1983.

Unpaid Loss Liability - The liability for incurred but unpaid losses, as determined by SIIS' consulting actuary, includes experience estimates for claims reported during the year; for continuing prior years' claims; for claims incurred but not reported as of June 30, 1983; for future reopened claims; and for related administration expenses. Effective July 1, 1983, the age at which permanent partial benefits will terminate was increased from 65 to 70. This resulted in an increase to "incurred compensation and medical benefits" and "liabilities for incurred but unpaid claims" at and for the year ended June 30, 1983, of $5,611,000.

NOTE 11 - COMMITMENTS AND CONTINGENCIES

A. Under the provisions of certain multi-unit programs, the Nevada Housing Division is committed to finance several projects. Nine such projects were funded at June 30, 1983. Funding to provide permanent financing for projects completed in the future approximate $4,460,000 at June 30, 1983.

B. SIIS is the defendant in a suit under which the plaintiff alleges that SIIS violated his civil rights by directing him to consult a certain doctor who administered an overdose of medicine causing the plaintiff to become permanently and totally disabled. Damages claimed by the plaintiff are approximately $8,000,000. Counsel for SIIS has moved for summary judgment.

Under the mandate of Assembly Bill Number 433, the former NIC commenced payments of retroactive benefits for permanent total disabilities from July 1, 1981. Under the mandate, NIC increased premium rates and levied a special assessment on self-insured employers amounting to $1,455,000. Certain self-insured employers have taken legal action against SIIS to recover amounts paid under the assessment mentioned above, alleging that the state assembly acted unconstitutionally in retroactively adjusting fixed benefits due to persons suffering from permanent total disabilities.

SIIS is also involved in other litigation arising out of matters incident to the conduct of its insurance operations. In the opinion of management, resolution of the litigation described above as well as other litigation, will not have a materially adverse effect on SIIS' financial position.

C. The state has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

D. Estimated unbilled medical care expenditures of $23,871,657 for years 1983 and 1982 have not been recorded as a liability of the General Fund. $12,462,096 has been reserved in the General Fund balance and will be carried to year 1984. It is expected that $11,409,561 will be received as matching revenue from the federal government under medical assistance program, Medicaid; Title XIX.

NOTE 12 - SUBSEQUENT EVENTS

A. Nevada Housing Division Bonds - On July 8, 1983, the Nevada Housing Division sold $56,725,000 Single Family Program Senior Bonds, 1983 Issue A, the last maturity of which is expected to be April 1, 2014. The interest rate on the bonds ranges from 6.0% to 10.25%. Concurrently with the sale of the senior bonds on July 8, 1983, the Division sold the Single Family Program Subordinate Bonds, 1983 Issue A in the amount of $1,050,000, the last maturity of which is expected to be 1994, with an interest rate of 11%. The closing date of these two sale agreements was August 10, 1983. The proceeds from the sale of the bonds will be used to purchase from lending institutions federally insured or guaranteed mortgage loans for the financing of residential housing for persons of low and moderate income in the State of Nevada.

In September, 1983, the division expects to sell Single Family Program Bonds, 1983 Issue B in the amount of $42,225,000. The proceeds from the sale of the bonds will be used to purchase from lending institutions federally insured or guaranteed mortgage loans for the financing of residential housing for persons of low and moderate income in the State of Nevada.

On September 2, 1983, the division authorized transfer of $54,520,000 from various funds of the 1982 Issue A Single Family Privately Insured Bond Program to a Special Redemption Fund with the intent of redeeming the majority of the bonds outstanding. Also, on September 2, 1983, a mailing was made to selected registered bondholders notifying them that the division has called for redemption on October 1, 1983, the aggregate principal amount of such bonds totalling $54,520,000. The remaining bonds issued for the 1982 Issue A single Family Program totalling $5,480,000 are expected to be called for redemption on April 1, 1984.

The $60,000,000 bond redemption will require that approximately $1,600,000 of deferred issue costs related to the bonds be written off by April 1, 1984. The write-off would cause an estimated deficit in the fund balance; however, the Division expects to use approximately $1,000,000 in other funds of the Division to redeem the 1982 Isue A Senior and Subordinate Bonds by April 1, 1984.

B. General Obligation Bonds - The following bonds have been issued after June 30, 1983:

$6,000,000 series November 1, 1983A, General Obligation (Limited Tax) Reservoir fully registered serial bonds due in annual installments of $100,000 to $650,000 plus interest at 8% to 10% through November 1, 2003; callable on or after November 1, 1993, at par plus a premium of .5% to 2.5% until October 31, 1998, at par thereafter. The bonds, issued for the purpose of constructing a dam on the Humboldt River in Elko County, Nevada, and creating a state park in the surrounding area, are exempt from the constitutional debt limitation. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from General Fund appropriation.

$5,180,000 series November 1, 1983B, General Obligation (Limited Tax) Various Purpose fully registered serial bonds due in annual installments of $335,000 to $750,000 plus interest at 7.25% to 9% through November 1, 1993. The bonds, subject to the constitutional debt limitation, were issued to enlarge, construct and equip prison honor camps and to install fire protection in certain state institutions. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from General Fund appropriation.

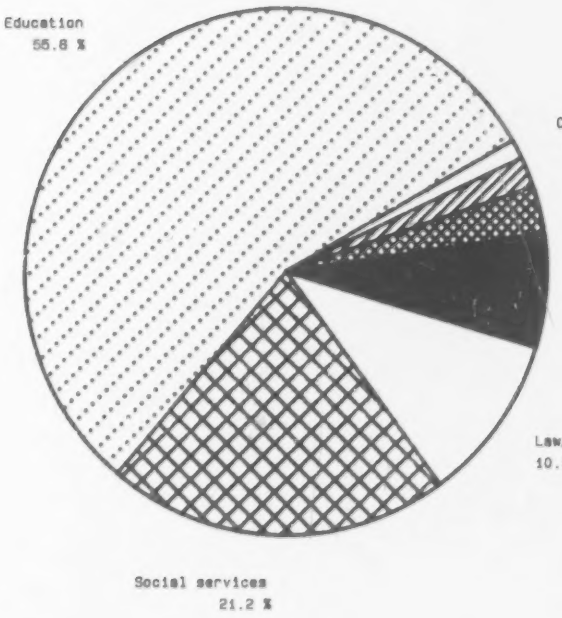
$26,500,000 series November 1, 1983, General Obligation (Limited Tax) fully registered serial bonds (Nevada Municipal Bond Bank Projects No. 9-12) due in annual installments of $450,000 to $2,840,000 plus interest at 8.8% to 10.8% through November 1, 2003; callable on or after November 1, 1993, at par plus a premium of .5% to 2.5% until October 31, 1998, at par thereafter. The bonds are exempt from the constitutional debt limitation. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank special revenue fund from the local government projects.

$31,105,000 series April 1, 1984, General Obligation (Limited Tax) fully registered serial bonds (Nevada Municipal Bond Bank Project No. 13) due in annual installments of $100,000 to $3,560,000 plus interest at 9.2% to 11.2% through June 1, 2003; callable on or after June 1, 1994, at par plus a premium of .5% to 2.5% until May 31, 1999, at par thereafter. The bonds are exempt from the constitutional debt limitation. Payments are to be made by the Consolidated Bond Interest and Redemption Fund from the principal and interest received into the Municipal Bond Bank special revenue fund from the local government project.

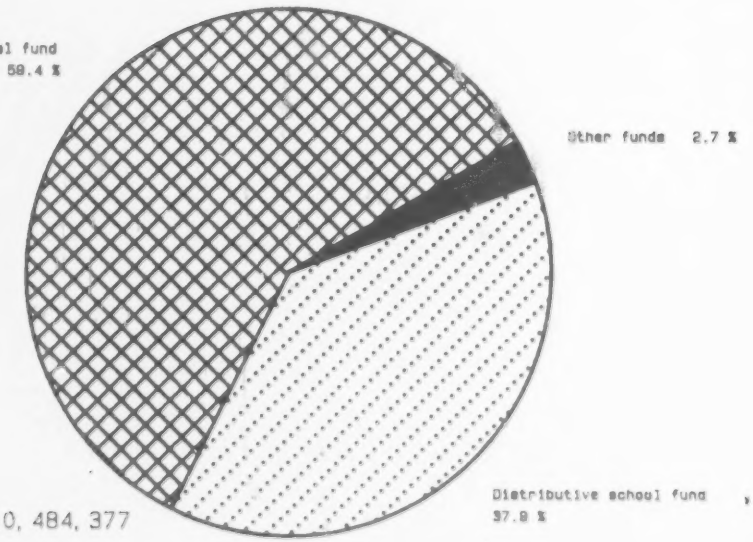
GENERAL FUND APPROPRIATIONS

For the Fiscal Year Ended June 30, 1983

APPROPRIATIONS BY FUNCTION



DISTRIBUTION OF APPROPRIATIONS



Net appropriations were $410,484,377

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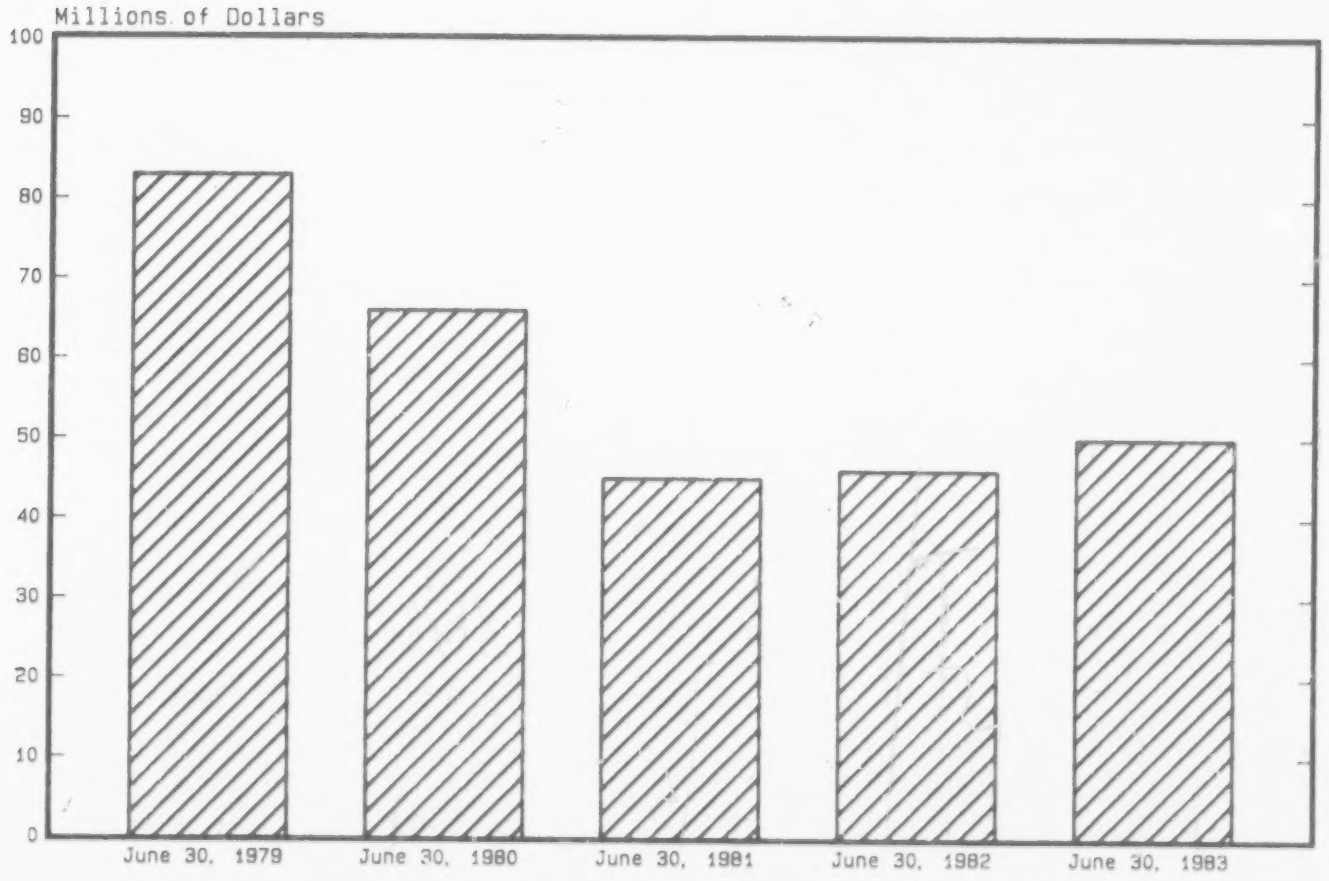
STATE OF NEVADA GENERAL FUND

Unreserved Fund Balance for the Last Five Fiscal Years



State of Nevada
Comparative Balance Sheet
General Fund
June 30, 1983 and 1982

Exhibit B-1
Page 1 of 1

	June 30, 1983	Unaudited June 30, 1982	Increase <Decrease>
ASSETS			
Cash and cash equivalents	$ 88,500,385	$ 80,850,340	$ 7,650,045
Investments (at cost)	100,000	-0-	100,000
Accounts receivable	10,042,824	4,151,326	5,891,498
Taxes receivable	4,774,749	16,657,430	<11,882,681>
Accrued interest and dividends	-0-	160,580	<160,580>
Interfund receivables	5,625,759	5,592,783	32,976
Due from other governments	3,161,349	8,191,404	<5,030,055>
Inventory	216,739	-0-	216,739
Advance to other funds	3,124,335	4,069,155	<944,820>
Total Assets	$ 115,546,140	$ 119,673,018	$ <4,126,878>
LIABILITIES AND FUND BALANCE			
Liabilities:			
Accounts payable and accruals	$ 12,740,208	$ 19,128,451	$ <6,388,243>
Interfund payables	25,727,553	30,048,854	<4,321,301>
Deferred revenue	231,885	-0-	231,885
Other liabilities	587,021	2,507,577	<1,920,556>
Total Liabilities	39,286,667	51,684,882	<12,398,215>
Fund Balance:			
Reserved:			
Encumbrances & contracts	533,654	-0-	533,654
Inventory	216,739	-0-	216,739
Advances	3,124,335	3,469,155	<344,820>
Balances forward	20,417,810	18,923,588	1,494,222
Other	1,039,764	-0-	1,039,764
Unreserved	50,927,171	45,595,393	5,331,778
Total Fund Balances	76,259,473	67,988,136	8,271,337
Total Liabilities and Fund Balances	$ 115,546,140	$ 119,673,018	$ <4,126,878>

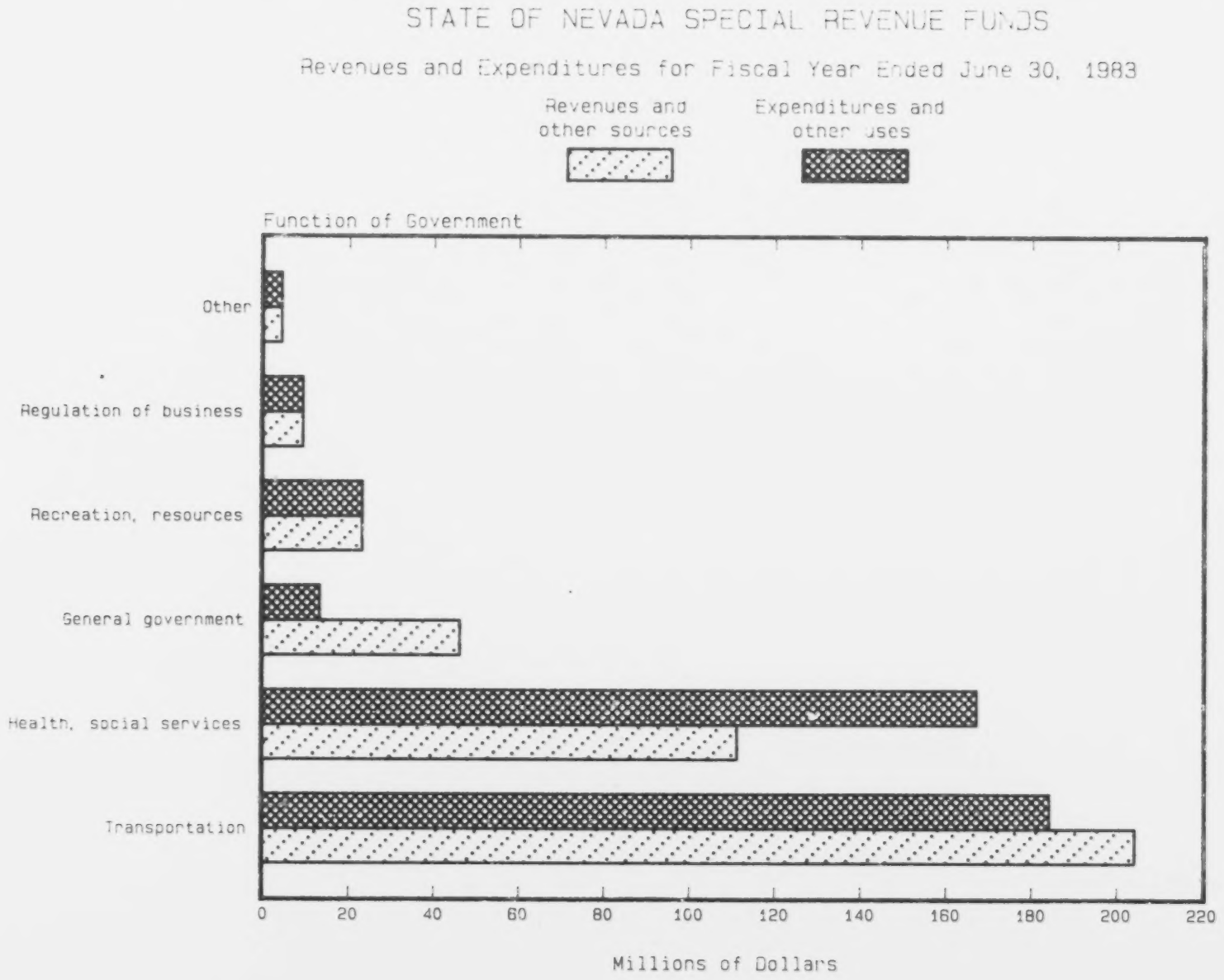
State of Nevada
Comparative Statement of Revenues, Expenditures and Changes in Fund Balance
General Fund
For the Fiscal Years Ended June 30, 1983 and 1982

	June 30, 1983	Unaudited June 30, 1982	Increase <Decrease>
Revenues:			
Federal	$ 117,953,312	$ 97,657,238	$ 20,296,074
Gaming taxes, fees, licenses	203,094,482	176,040,244	27,054,238
Sales taxes	130,410,695	136,574,487	<6,163,792>
Other taxes	25,175,076	24,776,608	398,468
Licenses, fees & permits	11,515,257	28,259,189	<16,743,932>
Sales	1,038,878	1,001,247	37,631
Charges for services	20,944,034	5,370,193	15,573,841
Interest	10,433,205	19,490,837	<9,057,632>
Other	6,997,165	8,026,997	<1,029,832>
Total Revenues	527,562,104	497,197,040	30,365,064
Expenditures:			
General government	13,935,595	27,367,840	<13,412,245>
Health and social services	174,229,106	177,091,088	<2,861,982>
Education and support services	263,330,802	92,899,991	170,430,811
Law, justice and public safety	43,274,968	35,585,649	7,689,319
Regulation of business	13,309,827	13,243,093	66,734
Transportation	3,581,081	2,062,372	1,518,709
Recreation and resource development	29,182,667	23,343,081	5,839,586
Debt service	83,815	-0-	83,815
Total Expenditures	540,947,861	371,593,114	169,354,747
Excess of Revenues over <under> Expenditures	<13,385,757>	125,603,926	<138,989,683>
Other Financing Sources <Uses>:			
Proceeds from install.pur./cap.lease	157,952	-0-	157,952
Operating transfers in	4,961,011	4,824,877	136,134
Operating transfers out	<12,817,684>	<140,036,844>	127,219,160
Total Other Financing Sources <Uses>	<7,698,721>	<135,211,967>	127,513,246
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<21,084,478>	<9,608,041>	<11,476,437>
Beginning fund balances	67,988,136	77,596,177	<9,608,041>
Residual equity transfers	27,870,361	-0-	27,870,361
Adj to beginning fund balances	1,485,454	-0-	1,485,454
Beginning Fund Balances as adjusted	97,343,951	77,596,177	19,747,774
Fund Balances - June 30	$ 76,259,473	$ 67,988,136	$ 8,271,337

State of Nevada
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual
General Fund
For the Fiscal Year Ended June 30, 1983

	Original Budget	Revision	Final Budget	Actual	Variance Favorable <Unfavorable>
Revenues:					
Sales taxes	$ 130,311,000	$ -0-	$ 130,311,000	$ 130,410,694	$ 99,694
Gaming taxes,fees,licenses	178,650,000	-0-	178,650,000	203,094,482	24,444,482
Other taxes	24,594,804	-0-	24,594,804	25,175,076	580,272
Federal intergovernmental	116,531,131	10,948,560	127,479,691	117,953,312	<9,526,379>
Licenses, fees and permits	4,263,427	129,617	4,393,044	11,515,257	7,122,213
Charges for services	21,627,513	971,271	22,598,784	20,756,277	<1,842,507>
Sales	1,381,662	<158,896>	1,222,766	1,038,878	<183,888>
Interest Income	142,434	324,560	466,994	10,433,205	9,966,211
Intrafund receipts	142,100,644	14,526,666	156,627,310	128,392,657	<28,234,653>
Insurance recoveries	40,000	66,191	106,191	106,001	<190>
Receipt from state agencies	334,138	30,000	364,138	356,266	<7,872>
Pass through receipts	-0-	1,580,912	1,580,912	1,406,856	<174,056>
Other	4,999,016	1,558,747	6,557,763	27,164,734	20,606,971
Total Revenues	624,975,769	29,977,628	654,953,397	677,803,695	22,850,298
Expenditures:					
General Government	33,430,758	1,792,606	35,223,364	30,581,116	4,642,248
Education	127,516,782	962,412	128,479,194	116,558,812	11,920,382
Health and social services	321,513,067	35,735,533	357,248,600	301,773,246	55,475,354
Law, justice and public safety	43,773,075	5,077,297	48,850,372	43,409,355	5,441,017
Recreation and resource development	38,762,208	4,418,409	43,180,617	30,235,823	12,944,794
Regulation of business	15,609,854	796,182	16,406,036	13,726,798	2,679,238
Transportation	3,966,678	491,645	4,458,323	3,570,055	888,268
Total Expenditures	584,572,422	49,274,084	633,846,506	539,855,205	93,991,301
Excess of Revenues over <under> Expenditures	40,403,347	<19,296,456>	21,106,891	137,948,490	116,841,599

	Original Budget	Revision	Final Budget	Actual	Variance Favorable (Unfavorable)
Other Financing Sources (Uses):					
Operating transfers in	1,724,128	686,618	2,410,746	2,611,155	200,409
Operating transfers out	166,462,221	-0-	166,462,221	164,049,987	2,412,234
Total Other Financing Sources (Uses)	168,186,349	686,618	168,872,967	166,661,142	2,211,825
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses	127,783,002	19,983,074	147,766,076	28,712,652	119,053,424
Adjusted Fund Balances - July 1	94,241,306	-0-	94,241,306	94,241,306	-0-
Fund Balance - June 30	$ 222,024,308	$ 19,983,074	$ 242,007,382	$ 122,953,958	$ 119,053,424


STATE OF NEVADA SPECIAL REVENUE FUNDS
Revenues and Expenditures for Fiscal Year Ended June 30, 1983
Revenues and other sources
Expenditures and other uses
Function of Government
Other
Regulation of business
Recreation, resources
General government
Health, social services
Transportation
0
20
40
60
80
100
120
140
160
180
200
220
Millions of Dollars

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Total All Funds	Highway	Unemployment Compensation	Unemployment Compensation Administrative	Fort Mojave Valley Development	Worker's Compensation and Safety
ASSETS						
Cash and cash equivalents	$ 133,045,816	$ 27,929,753	$ 91,360,573	$ 695,971	$ 70,367	$ 422,225
Investments (at cost)	52,059,806	-0-	-0-	-0-	-0-	174,000
Accounts receivable	3,156,840	405,236	-0-	19,952	-0-	147,710
Taxes receivable	142,254	980	141,274	-0-	-0-	-0-
Accrued interest and dividends	696,078	513,884	-0-	-0-	1,527	14,881
Other receivables	581,696	-0-	-0-	579,746	-0-	-0-
Interfund receivables	3,939,993	2,127,646	219,798	-0-	-0-	885,124
Due from other governments	7,300,471	6,536,146	-0-	-0-	-0-	31,015
Inventory	8,121,867	7,244,365	-0-	250,929	-0-	-0-
Prepaid expenses	9,541	-0-	-0-	-0-	-0-	-0-
Restricted assets	18,421,866	17,334,063	-0-	-0-	-0-	1,087,803
Other assets	2,499,312	2,494,973	-0-	-0-	-0-	-0-
Total Assets	$ 229,975,540	$ 64,687,046	$ 91,721,645	$ 1,546,598	$ 71,894	$ 2,762,758
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 12,413,556	$ 7,269,632	$ -0-	$ 1,013,716	$ 150	$ 160,149
Interfund payables	1,374,125	331,419	-0-	69,737	8,017	51,313
Due to other governments	2,994,485	2,667,471	-0-	-0-	-0-	8,173
Payable from restricted assets	17,334,063	17,334,063	-0-	-0-	-0-	-0-
Contracts payable	3,573,812	3,573,812	-0-	-0-	-0-	-0-
Other liabilities	3,677,901	1,404,420	-0-	-0-	-0-	2,218,832
Deferred revenue	662,025	113,441	-0-	-0-	-0-	-0-
Total Liabilities	42,029,967	32,694,258	-0-	1,083,453	8,167	2,438,467
Fund Balances:						
Reserved:						
Encumbrances & contracts	16,347,506	16,278,481	-0-	-0-	-0-	6,052
Inventory	8,121,867	7,244,365	-0-	250,929	-0-	-0-
Other	56,830,976	4,739,931	-0-	-0-	-0-	-0-
Unreserved	106,645,224	3,730,011	91,721,645	212,216	63,727	318,239
Total Fund Balances	187,945,573	31,992,788	91,721,645	463,145	63,727	324,291
Total Liabilities and Fund Balances	$ 229,975,540	$ 64,687,046	$ 91,721,645	$ 1,546,598	$ 71,894	$ 2,762,758

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Flood Control	Oil and Gas Conservation	Parks Marina Development	Water Distribucion	Real Estate Ed., Research, and Recovery	Racing Commission
ASSETS						
Cash and cash equivalents	$ 250,000	$ 16,493	$ 439,054	$ 317,201	$ 176,355	$ 3,481
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	520	1,840	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	-0-	16,478	792	-0-	357
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 250,000	$ 16,493	$ 455,532	$ 318,513	$ 178,195	$ 3,838
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ 65	$ 8,941	$ 14,536	$ 31,290	$ 436
Interfund payables	-0-	60	118	422	-0-	273
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	-0-	125	9,059	14,958	31,290	709
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	250,000	16,368	446,473	303,555	146,905	3,129
Total Fund Balances	250,000	16,368	446,473	303,555	146,905	3,129
Total Liabilities and Fund Balances	$ 250,000	$ 16,493	$ 455,532	$ 318,513	$ 178,195	$ 3,838

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent	Prison Residence	Insurance Examination	Public Service Commission Regulatory
ASSETS						
Cash and cash equivalents	$ 102,567	$ 338,419	$ 1,558	$ 1,342	$ 120,623	$ 885,403
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	32,364	-0-	-0-	148,295	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	6,364	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	22,794	4	-0-	-0-	11,971	4,664
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 125,361	$ 377,151	$ 1,558	$ 1,342	$ 280,889	$ 890,067
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 17,007	$ 48,804	$ -0-	$ -0-	$ 56,882	$ 135,240
Interfund payables	1,275	155	-0-	-0-	70	22,915
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	18,282	48,959	-0-	-0-	56,952	158,155
Fund Balances:						
Reserved:						
Encumbrances & contracts	26	-0-	-0-	-0-	-0-	6,762
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	107,053	328,192	1,558	1,342	223,937	725,150
Total Fund Balances	107,079	328,192	1,558	1,342	223,937	731,912
Total Liabilities and Fund Balances	$ 125,361	$ 377,151	$ 1,558	$ 1,342	$ 280,889	$ 890,067

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection	Sheep Inspection	Woolgrower Prdtory Animl Control	Dairy Commission
ASSETS						
Cash and cash equivalents	$ 58,776	$ 77,594	$ 9,519	$ 30,208	$ 53,769	$ 293,737
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	60	17,487	3	-0-	-0-	10,797
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	5,780
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	-0-	78	-0-	207	7
Due from other governments	26,439	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 85,275	$ 95,081	$ 9,600	$ 30,208	$ 53,976	$ 310,321
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 13,210	$ 28,993	$ 1,280	$ -0-	$ 2,598	$ 20,664
Interfund payables	488	2,127	102	-0-	-0-	2,319
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	13,698	31,120	1,382	-0-	2,598	22,983
Fund Balances:						
Reserved:						
Encumbrances & contracts	10	-0-	-0-	-0-	-0-	135
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	71,567	63,961	8,218	30,208	51,378	287,203
Total Fund Balances	71,577	63,961	8,218	30,208	51,378	287,338
Total Liabilities and Fund Balances	$ 85,275	$ 95,081	$ 9,600	$ 30,208	$ 53,976	$ 310,321

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Civil Air Patrol	Employment Security	State Engineers Water License	Offenders Store	Offenders Employment	Gaming Investigative
ASSETS						
Cash and cash equivalents	$ 27,503	$ 33,634	$ 27,856	$ 11,000	$ 104,500	$ 532,703
Investments (at cost)	-0-	743,806	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	1,995	524	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	1,950
Interfund receivables	2,500	-0-	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 30,003	$ 777,440	$ 29,851	$ 11,524	$ 104,500	$ 534,653
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ -0-	$ 2,044	$ 5,530	$ -0-	$ 54,642
Interfund payables	-0-	-0-	-0-	5,994	-0-	43,706
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	30,000	-0-	-0-	-0-	-0-	359,305
Total Liabilities	30,000	-0-	2,044	11,524	-0-	457,653
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	75,000
Unreserved	3	777,440	27,807	-0-	104,500	2,000
Total Fund Balances	3	777,440	27,807	-0-	104,500	77,000
Total Liabilities and Fund Balances	$ 30,003	$ 777,440	$ 29,851	$ 11,524	$ 104,500	$ 534,653

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Taxicab Authority	Insurance Division Regulatory	Continuing Education of District Judges	Management of Hazardous Waste	Youth Training Center-ESEA Title I	Alfalfa Seed Research and Promotion
ASSETS						
Cash and cash equivalents	$ 437,112	$ 8,598	$ 27,101	$ 20,000	$ 21,516	$ 23,608
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	7,138	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	1,780	-0-	-0-	-0-	237
Due from other governments	51,042	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 495,292	$ 10,378	$ 27,101	$ 20,000	$ 21,516	$ 23,845
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 86,281	$ 3,087	$ 15,549	$ 190	$ 6,160	$ 20,196
Interfund payables	1,802	-0-	11,552	-0-	2,436	-0-
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	88,083	3,087	27,101	190	8,596	20,196
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	1,585	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	407,209	7,291	-0-	19,810	11,335	3,649
Total Fund Balances	407,209	7,291	-0-	19,810	12,920	3,649
Total Liabilities and Fund Balances	$ 495,292	$ 10,378	$ 27,101	$ 20,000	$ 21,516	$ 23,845

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Higher Education Student Loan	Insurance Recovery	Self Insured Employers Worker's Comp.	Insurance Div. National Association	Real Estate Investigation	Adjudication Emergency
ASSETS						
Cash and cash equivalents	$ 1,252,133	$ 125,764	$ -0-	$ 18,026	$ 3,730	$ 2,476
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	2,831	-0-	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	23,721	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	3,650	-0-	-0-	-0-	-0-
Due from other governments	235,993	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 1,514,678	$ 129,414	$ -0-	$ 18,026	$ 3,730	$ 2,476
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 43,019	$ 6,710	$ -0-	$ 1,914	$ 561	$ -0-
Interfund payables	567	2,243	-0-	113	-0-	-0-
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	43,586	8,953	-0-	2,027	561	-0-
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	755,068	-0-	-0-	-0-	-0-	-0-
Unreserved	716,024	120,461	-0-	15,999	3,169	2,476
Total Fund Balances	1,471,092	120,461	-0-	15,999	3,169	2,476
Total Liabilities and Fund Balances	$ 1,514,678	$ 129,414	$ -0-	$ 18,026	$ 3,730	$ 2,476

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Manufactured Housing	Education and Recovery - Manu Housing	Emergency Employment Act	Highway Safety Program Planning	Highway Patrol Special	Consumer Advocate
ASSETS						
Cash and cash equivalents	$ 82,490	$ 47,650	$ 26,499	$ 54,085	$ 1,930,839	$ 419,514
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	2,550	150	-0-	-0-	-0-	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	1,108	-0-	3,112	957	214,777	-0-
Due from other governments	-0-	-0-	-0-	103,851	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 86,148	$ 47,800	$ 29,611	$ 158,893	$ 2,145,616	$ 419,514
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 17,809	$ -0-	$ -0-	$ 11,657	$ 142,485	$ 52,814
Interfund payables	6,965	-0-	-0-	79,519	88,012	1,839
Due to other governments	-0-	-0-	-0-	20,919	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	24,774	-0-	-0-	112,095	230,497	54,653
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	42,006	10,971	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	61,374	47,800	29,611	4,792	1,904,148	364,861
Total Fund Balances	61,374	47,800	29,611	46,798	1,915,119	364,861
Total Liabilities and Fund Balances	$ 86,148	$ 47,800	$ 29,611	$ 158,893	$ 2,145,616	$ 419,514

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Compensation Victims of Crime	Donated Commodities	Social Security Administration	Colorado River Commission	State Health Division Federal Funds	Colorado River Research and Development
ASSETS						
Cash and cash equivalents	$ 153,453	$ 63,481	$ 2,496	$ 261,770	$ 299,798	$ 45,355
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	16,192	-0-	26,746	-0-	2,653
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	4,736	-0-	794
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	708	-0-	49,131	11,358	357,595
Due from other governments	-0-	80,985	-0-	-0-	235,000	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	4,339	-0-	-0-
Total Assets	$ 153,453	$ 161,366	$ 2,496	$ 346,722	$ 546,156	$ 406,397
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 11,128	$ 23,623	$ -0-	$ 36,420	$ 26,523	$ 13,070
Interfund payables	-0-	33,659	-0-	16,834	155,787	92
Due to other governments	-0-	8,360	-0-	-0-	289,562	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	53,202	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	11,128	65,642	-0-	53,254	525,074	13,162
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	1,478	-0-	-0-	-0-	-0-
Inventory	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	142,325	94,246	2,496	293,468	21,082	393,235
Total Fund Balances	142,325	95,724	2,496	293,468	21,082	393,235
Total Liabilities and Fund Balances	$ 153,453	$ 161,366	$ 2,496	$ 346,722	$ 546,156	$ 406,397

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Legislative Fund	Industrial Development	Attorney General Special	CRC Power and Water	Adjutant General Special Armory	Carey Act
ASSETS						
Cash and cash equivalents	$ 2,623,574	$ 28,865	$ 6,596	$ 146,558	$ 19,623	$ 9,082
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	41,209	-0-	579	2,266,294	333	-0-
Taxes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	672	-0-	8,546	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	2,695	-0-	131	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	626,573	-0-	-0-	-0-	-0-	-0-
Prepaid expenses	9,541	-0-	-0-	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 3,303,592	$ 29,537	$ 7,306	$ 2,421,398	$ 19,956	$ 9,082
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 638,637	$ -0-	$ 2,116	$ 2,214,797	$ -0-	$ 12
Interfund payables	176,960	28,865	173	-0-	-0-	5
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	1,235	-0-	-0-	158,044	-0-	-0-
Total Liabilities	816,832	28,865	2,289	2,372,841	-0-	17
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Inventory	626,573	-0-	-0-	-0-	-0-	-0-
Other	118,976	-0-	-0-	-0-	-0-	-0-
Unreserved	1,741,211	672	5,017	48,557	19,956	9,065
Total Fund Balances	2,486,760	672	5,017	48,557	19,956	9,065
Total Liabilities and Fund Balances	$ 3,303,592	$ 29,537	$ 7,306	$ 2,421,398	$ 19,956	$ 9,082

State of Nevada
Combining Balance Sheet
All Special Revenue Funds
June 30, 1983

	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion
ASSETS			
Cash and cash equivalents	$ 79,132	$ 221,923	$ 190,786
Investments (at cost)	-0-	51,142,000	-0-
Accounts receivable	10,518	-0-	-0-
Taxes receivable	-0-	-0-	-0-
Accrued interest and dividends	-0-	4,506	3,529
Other receivables	-0-	-0-	-0-
Interfund receivables	334	-0-	-0-
Due from other governments	-0-	-0-	-0-
Inventory	-0-	-0-	-0-
Prepaid expenses	-0-	-0-	-0-
Restricted assets	-0-	-0-	-0-
Other assets	-0-	-0-	-0-
Total Assets	$ 89,984	$ 51,368,429	$ 194,315
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accruals	$ 3,886	$ 699	$ 148,404
Interfund payables	463	225,729	-0-
Due to other governments	-0-	-0-	-0-
Payable from restricted assets	-0-	-0-	-0-
Contracts payable	-0-	-0-	-0-
Other liabilities	-0-	-0-	1,447
Deferred revenue	-0-	-0-	-0-
Total Liabilities	4,349	226,428	149,851
Fund Balances:			
Reserved:			
Encumbrances & contracts	-0-	-0-	-0-
Inventory	-0-	-0-	-0-
Other	-0-	51,142,001	-0-
Unreserved	85,635	-0-	44,464
Total Fund Balances	85,635	51,142,001	44,464
Total Liabilities and Fund Balances	$ 89,984	$ 51,368,429	$ 194,315

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Total All Funds	Highway	Unemployment Compensation	Unemployment Compensation Administrative	Fort Mojave Valley Development	Worker's Compensation and Safety
Revenues:						
Federal	$ 137,610,630	$ 86,564,747	$ 26,283,508	$ 17,348,301	$ -0-	$ 728,226
Taxes	112,628,293	45,959,683	60,560,725	-0-	-0-	1,906,162
Sales	25,983,055	4,155,369	-0-	-0-	-0-	-0-
Charges for services	9,687,008	9,081,537	-0-	-0-	-0-	-0-
Licenses, fees & permits	32,451,597	25,459,323	-0-	-0-	-0-	27,839
Interest	23,355,622	4,965,903	14,062,799	-0-	11,909	87,263
Other	9,610,145	8,611,436	-0-	37,054	200	23,858
Total Revenues	351,326,350	184,797,998	100,907,032	17,385,355	12,109	2,773,348
Expenditures:						
General government	9,080,030	-0-	-0-	-0-	-0-	-0-
Health and social services	166,106,384	-0-	142,954,232	17,072,210	-0-	-0-
Education and support services	95,036	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	9,229,155	5,595,384	-0-	-0-	-0-	-0-
Regulation of business	9,559,329	-0-	-0-	-0-	-0-	2,684,171
Transportation	194,151,437	193,820,904	-0-	-0-	-0-	-0-
Recreation and resource development	22,483,157	-0-	-0-	-0-	59,221	-0-
Debt service	5,213	-0-	-0-	-0-	-0-	-0-
Total Expenditures	410,709,741	199,416,288	142,954,232	17,072,210	59,221	2,684,171
Excess of Revenues over <under> Expenditures	<59,383,391>	<14,618,290>	<42,047,200>	313,145	<47,112>	89,177
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	32,522,000	-0-	-0-	-0-	-0-	-0-
Operating transfers in	9,347,352	195,300	-0-	-0-	-0-	-0-
Operating transfers out	<5,637,654>	<708,323>	-0-	-0-	-0-	<127,732>
Total Other Financing Sources <Uses>	36,231,698	<513,023>	-0-	-0-	-0-	<127,732>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<23,151,693>	<15,131,313>	<42,047,200>	313,145	<47,112>	<38,555>
Beginning fund balances	212,735,159	68,915,448	133,767,788	150,000	110,839	-0-
Residual equity transfers	<7,222,905>	<7,346,500>	1,057	-0-	-0-	254,982
Adj to beginning fund balances	5,585,012	<14,444,847>	-0-	-0-	-0-	107,864
Beginning Fund Balances as adjusted	211,097,266	47,124,101	133,768,845	150,000	110,839	362,846
Fund Balances - June 30	$ 187,945,573	$ 31,992,788	$ 91,721,645	$ 463,145	$ 63,727	$ 324,291

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Flood Control	Oil and Gas Conservation	Parks Marina Development	Water Distribution	Real Estate Ed., Research, and Recovery	Racing Commission
Revenues:						
Federal	$ -0-	$ -0-	$ 237,750	$ -0-	$ -0-	$ -0-
Taxes	-0-	3,529	197,737	274,827	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees & permits	-0-	-0-	-0-	-0-	127,440	9,954
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	15,448	-0-	-0-	21,653	604	1,379
Total Revenues	15,448	3,529	435,487	296,480	128,044	11,333
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	276,728	8,598
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	1,131	1,664	223,408	224,171	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	1,131	1,664	223,408	224,171	276,728	8,598
Excess of Revenues over <under> Expenditures	14,317	1,865	212,079	72,309	<148,684>	2,735
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	14,317	1,865	212,079	72,309	<148,684>	2,735
Beginning fund balances	235,683	14,503	234,394	231,246	295,589	395
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	-0-	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	235,683	14,503	234,394	231,246	295,589	395
Fund Balances - June 30	$ 250,000	$ 16,368	$ 446,473	$ 303,555	$ 146,905	$ 3,130

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Pollution Control	Business Enterprise Contingent	Youth Training Center Farm Contingent	Prison Residence	Insurance Examination	Public Service Commission Regulatory
Revenues:						
Federal	$ 278,298	$ -0-	$ -0-	$ -0-	$ -0-	$ 32,544
Taxes	-0-	-0-	-0-	-0-	-0-	2,598,163
Sales	-0-	-0-	1,010	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-	-0-	-0-	3,001
Licenses, fees & permits	-0-	-0-	-0-	-0-	677,400	48,636
Interest	-0-	33,859	-0-	-0-	-0-	-0-
Other	1,423	218,982	-0-	-0-	-0-	13,118
Total Revenues	279,721	252,841	1,010	-0-	677,400	2,695,462
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	187,501	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	611,075	2,856,502
Transportation	330,533	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	330,533	187,501	-0-	-0-	611,075	2,856,502
Excess of Revenues over <under> Expenditures	<50,812>	65,340	1,010	-0-	66,325	<161,040>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	367,248
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-	-0-	-0-	367,248
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<50,812>	65,340	1,010	-0-	66,325	206,208
Beginning fund balances	157,891	262,852	548	1,342	42,435	510,711
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	-0-	-0-	-0-	-0-	115,177	14,993
Beginning Fund Balances as adjusted	157,891	262,852	548	1,342	157,612	525,704
Fund Balances - June 30	$ 107,079	$ 328,192	$ 1,558	$ 1,342	$ 223,937	$ 731,912

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Agriculture Registration and Enforcement	Livestock Inspection	Apiary Inspection	Sheep Inspection	Woolgrower Prdtory Anim Control	Dairy Commission
Revenues:						
Federal	$ 75,913	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	-0-	123,590	1,101	9,389	18,805	290,603
Sales	-0-	14,204	-0-	-0-	2,160	-0-
Charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees & permits	102,101	338,768	9,618	-0-	-0-	1,971
Interest	-0-	-0-	-0-	-0-	-0-	35,512
Other	494	1,337	981	56	24,916	19,929
Total Revenues	178,508	477,899	11,700	9,445	45,881	348,015
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business	161,250	415,579	7,254	10,232	68,008	405,909
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	161,250	415,579	7,254	10,232	68,008	405,909
Excess of Revenues over <under> Expenditures	17,258	62,320	4,446	<787>	<22,127>	<57,894>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	17,258	62,320	4,446	<787>	<22,127>	<57,894>
Beginning fund balances	54,319	1,641	3,772	30,995	73,505	345,232
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	-0-	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	54,319	1,641	3,772	30,995	73,505	345,232
Fund Balances - June 30	$ 71,577	$ 63,961	$ 8,218	$ 30,208	$ 51,378	$ 287,338

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Civil Air Patrol	Employment Security	State Engineers Water License	Offenders Store	Offenders Employment	Gaming Investigative
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	30,000	-0-	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	94,979	-0-	-0-
Charges for services	-0-	-0-	3,605	-0-	55,500	-0-
Licenses, fees & permits	-0-	-0-	10,825	-0-	-0-	924,815
Interest	-0-	57,569	-0-	-0-	-0-	-0-
Other	-0-	283,639	-0-	28	-0-	1,007
Total Revenues	30,000	341,508	14,430	95,007	55,500	925,822
Expenditures:						
General government	-0-	87,443	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	30,001	-0-	-0-	93,529	55,000	-0-
Regulation of business	-0-	-0-	9,146	-0-	-0-	885,210
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	30,001	87,443	9,146	93,529	55,000	885,210
Excess of Revenues over <under> Expenditures	<1>	254,065	5,284	1,478	500	40,612
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	<5,955>	-0-	<43,706>
Total Other Financing Sources <Uses>	-0-	-0-	-0-	<5,955>	-0-	<43,706>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<1>	254,065	5,284	<4,477>	500	<3,094>
Beginning fund balances	4	543,375	22,523	4,477	104,000	78,094
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	-0-	<20,000>	-0-	-0-	-0-	2,000
Beginning Fund Balances as adjusted	4	523,375	22,523	4,477	104,000	80,094
Fund Balances - June 30	$ 3	$ 777,440	$ 27,807	$ -0-	$ 104,500	$ 77,000

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Taxicab Authority	Insurance Division Regulatory	Continuing Education of District Judges	Management of Hazardous Waste	Youth Training Center-ESEA Title I	Alfalfa Seed Research and Promotion
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ 150,956	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales	73,291	-0-	-0-	-0-	-0-	-0-
Charges for services	252	-0-	4,576	-0-	-0-	-0-
Licenses, fees & permits	608,238	1,805	-0-	-0-	-0-	12,178
Interest	48,254	-0-	-0-	-0-	-0-	-0-
Other	12,874	-0-	-0-	20,000	29	-0-
Total Revenues	742,909	1,805	4,576	20,000	150,985	12,178
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	138,623	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	40,489	190	-0-	-0-
Regulation of business	879,020	4,601	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	22,196
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	879,020	4,601	40,489	190	138,623	22,196
Excess of Revenues over <under> Expenditures	<136,111>	<2,796>	<35,913>	19,810	12,362	<10,018>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	15,571	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	15,571	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<136,111>	<2,796>	<20,342>	19,810	12,362	<10,018>
Beginning fund balances	543,095	10,087	20,342	-0-	558	13,667
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	225	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	543,320	10,087	20,342	-0-	558	13,667
Fund Balances - June 30	$ 407,209	$ 7,291	$ -0-	$ 19,810	$ 12,920	$ 3,649

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Higher Education Student Loan	Insurance Recovery	Self Insured Employers Worker's Comp.	Insurance Div. National Association	Real Estate Investigation	Adjudication Emergency
Revenues:						
Federal	$ 79,102	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees & permits	154,318	26,963	-0-	17,221	3,684	-0-
Interest	134,159	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	2,909
Total Revenues	367,579	26,963	-0-	17,221	3,684	2,909
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	95,036	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	3,636
Regulation of business	-0-	11,288	-0-	14,243	2,325	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	95,036	11,288	-0-	14,243	2,325	3,636
Excess of Revenues over <under> Expenditures	272,543	15,675	-0-	2,978	1,359	<727>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	272,543	15,675	-0-	2,978	1,359	<727>
Beginning fund balances	932,189	104,786	262,234	13,021	1,810	3,203
Residual equity transfers	-0-	-0-	<264,673>	-0-	-0-	-0-
Adj to beginning fund balances	266,360	-0-	2,439	-0-	-0-	-0-
Beginning Fund Balances as adjusted	1,198,549	104,786	-0-	13,021	1,810	3,203
Fund Balances - June 30	$ 1,471,092	$ 120,461	$ -0-	$ 15,999	$ 3,169	$ 2,476

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Manufactured Housing	Education and Recovery - Manu Housing	Emergency Employment Act	Highway Safety Program Planning	Highway Patrol Special	Consumer Advocate
Revenues:						
Federal	$ 24,675	$ -0-	$ -0-	$ 478,076	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	653,979
Sales	917	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-	-0-	-0-	-0-
Licenses, fees & permits	221,737	-0-	-0-	-0-	3,480,693	-0-
Interest	-0-	-0-	-0-	-0-	-0-	-0-
Other	1,182	13,425	3,112	7,813	16,575	19
Total Revenues	248,511	13,425	3,112	485,889	3,497,268	653,998
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	411,554
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	288,340	3,046,990	-0-
Regulation of business	248,190	-0-	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	248,190	-0-	-0-	288,340	3,046,990	411,554
Excess of Revenues over <under> Expenditures	321	13,425	3,112	197,549	450,278	242,444
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	-0-	-0-	3,823	-0-	-0-
Operating transfers out	-0-	-0-	-0-	<161,130>	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-	<157,307>	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	321	13,425	3,112	40,242	450,278	242,444
Beginning fund balances	61,053	34,375	26,499	6,556	1,464,841	5,182
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	132,229
Adj to beginning fund balances	-0-	-0-	-0-	-0-	-0-	<14,994>
Beginning Fund Balances as adjusted	61,053	34,375	26,499	6,556	1,464,841	122,417
Fund Balances - June 30	$ 61,374	$ 47,800	$ 29,611	$ 46,798	$ 1,915,119	$ 364,861

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Compensation Victims of Crime	Donated Commodities	Social Security Administration	Colorado River Commission	State Health Division Federal Funds	Colorado River Research and Development
Revenues:						
Federal	$ -0-	$ 189,216	$ 5,232	$ -0-	$ 5,134,086	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales	-0-	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	268,423	-0-	202,899	-0-	18,258
Licenses, fees & permits	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	24,682	-0-	3,799
Other	130,449	1,325	-0-	-0-	970	-0-
Total Revenues	130,449	458,964	5,232	227,581	5,135,056	22,057
Expenditures:						
General government	-0-	445,517	7,000	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	5,753,818	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	75,596	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	304,967	-0-	169,411
Debt service	-0-	-0-	-0-	5,213	-0-	-0-
Total Expenditures	75,596	445,517	7,000	310,180	5,753,818	169,411
Excess of Revenues over <under> Expenditures	54,853	13,447	<1,768>	<82,599>	<618,762>	<147,354>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	-0-	9,290	-0-	147,634	619,569	-0-
Operating transfers out	-0-	<4,393>	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	4,897	-0-	147,634	619,569	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	54,853	18,344	<1,768>	65,035	807	<147,354>
Beginning fund balances	87,472	77,380	4,264	228,433	21,107	27,090
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	-0-	-0-	-0-	-0-	<832>	513,499
Beginning Fund Balances as adjusted	87,472	77,380	4,264	228,433	20,275	540,589
Fund Balances - June 30	$ 142,325	$ 95,724	$ 2,496	$ 293,468	$ 21,082	$ 393,235

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

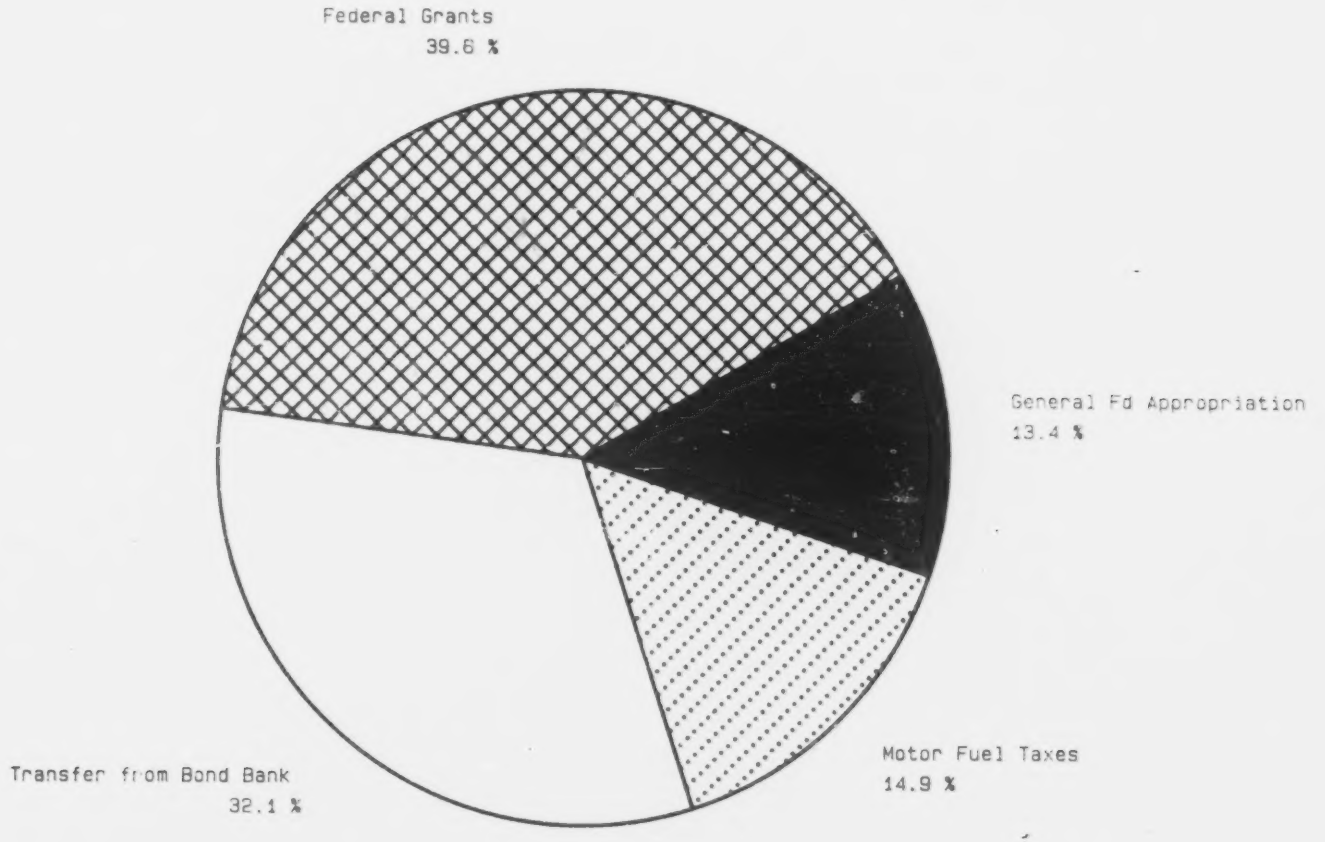
	Legislative Fund	Industrial Development	Attorney General Special	CRC Power and Water	Adjutant General Special Armory	Carey Act
Revenues:						
Federal	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-	-0-	-0-	-0-
Sales	318,006	-0-	-0-	21,323,119	-0-	-0-
Charges for services	-0-	-0-	47,853	-0-	-0-	1,104
Licenses, fees & permits	8,290	-0-	-0-	-0-	-0-	-0-
Interest	-0-	12,679	-0-	48,557	-0-	-0-
Other	-0-	-0-	135	-0-	6,911	6
Total Revenues	326,296	12,679	47,988	21,371,676	6,911	1,110
Expenditures:						
General government	7,999,526	-0-	46,374	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-	-0-	-0-	-0-
Transportation	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	21,323,119	-0-	521
Debt service	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	7,999,526	-0-	46,374	21,323,119	-0-	521
Excess of Revenues over <under> Expenditures	<7,673,230>	12,679	1,614	48,557	6,911	589
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers in	7,988,917	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	<28,865>	-0-	<97,488>	<42,400>	-0-
Total Other Financing Sources <Uses>	7,988,917	<28,865>	-0-	<97,488>	<42,400>	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	315,687	<16,186>	1,614	<48,931>	<35,489>	589
Beginning fund balances	2,289,714	16,858	3,403	97,488	55,445	8,476
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Adj to beginning fund balances	<118,641>	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	2,171,073	16,858	3,403	97,488	55,445	8,476
Fund Balances - June 30	$ 2,486,760	$ 672	$ 5,017	$ 48,557	$ 19,956	$ 9,065

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 1983

	Surplus Property Administration	Municipal Bond Bank	Nevada Beef Promotion
Revenues:			
Federal	$ -0-	$ -0-	$ -0-
Taxes	-0-	-0-	-0-
Sales	-0-	-0-	-0-
Charges for services	-0-	-0-	-0-
Licenses, fees & permits	-0-	-0-	177,780
Interest	-0-	3,816,662	11,716
Other	114,869	-0-	-0-
Total Revenues	114,869	3,816,662	189,496
Expenditures:			
General government	81,493	1,123	-0-
Health and social services	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-
Regulation of business	-0-	-0-	-0-
Transportation	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	153,348
Debt service	-0-	-0-	-0-
Total Expenditures	81,493	1,123	153,348
Excess of Revenues over <under> Expenditures	33,376	3,815,539	36,148
Other Financing Sources <Uses>:			
Proceeds from sale of bonds	-0-	32,522,000	-0-
Operating transfers in	-0-	-0-	-0-
Operating transfers out	<160>	<4,417,502>	-0-
Total Other Financing Sources <Uses>	<160>	28,104,498	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	33,216	31,920,037	36,148
Beginning fund balances	52,419	60,419	8,092
Residual equity transfers	-0-	-0-	-0-
Adj to beginning fund balances	-0-	19,161,545	224
Beginning Fund Balances as adjusted	52,419	19,221,964	8,316
Fund Balances - June 30	$ 85,635	$ 51,142,001	$ 44,464

STATE OF NEVADA DEBT SERVICE FUNDS

Revenue Sources for the Fiscal Year Ended June 30, 1983



State of Nevada
Combining Balance Sheet
Debt Service Funds
June 30, 1983

Exhibit D-1
Page 1 of 1

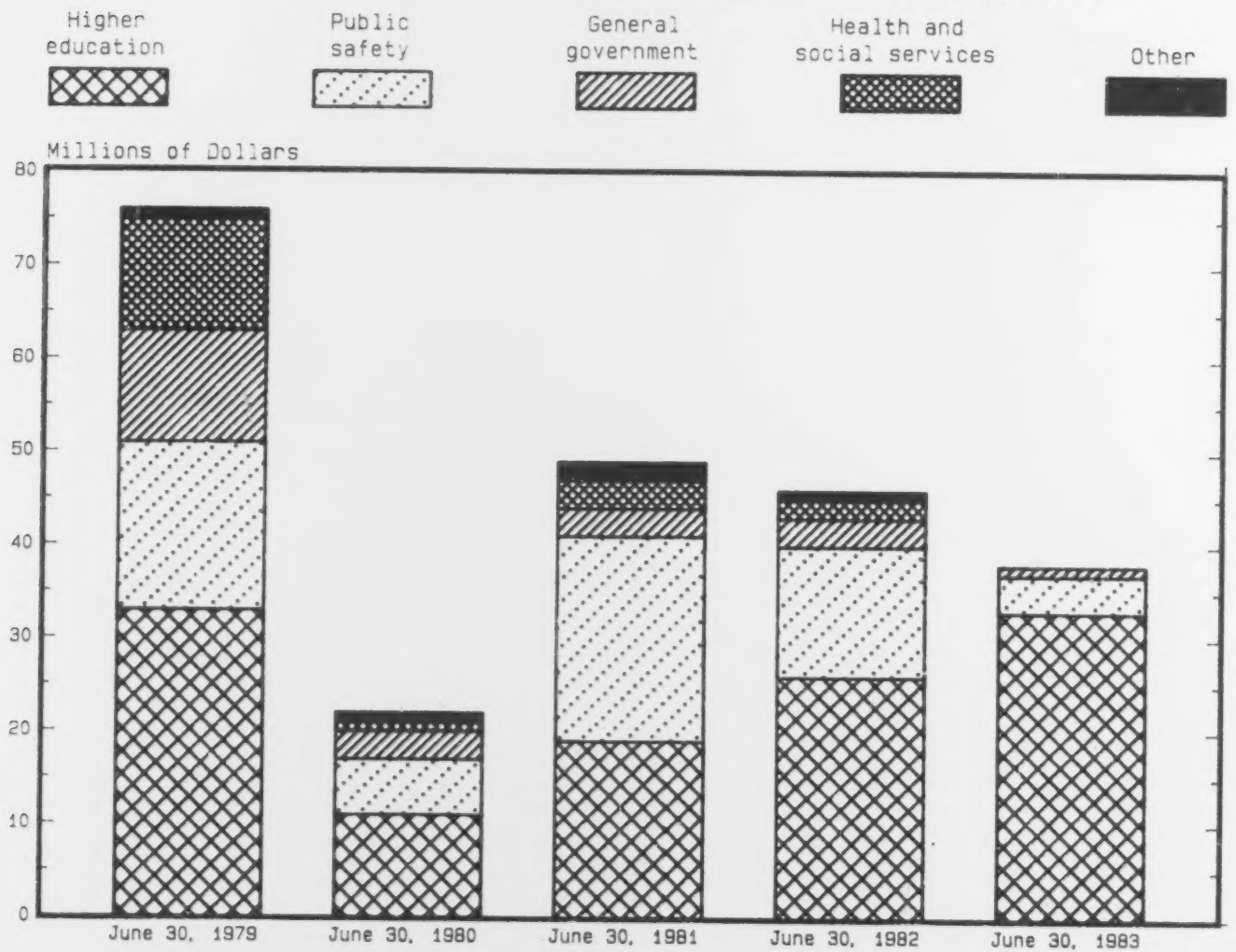
	Total all Funds	Cons Bond Interest and Redemption	Highway Revenue Bonds
ASSETS			
Cash and cash equivalents	$ 2,562,112	$ 841,836	$ 1,720,276
Interfund receivables	138,281	138,281	-0-
Total Assets	$ 2,700,393	$ 980,117	$ 1,720,276
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable and accruals	$ 206	$ 206	$ -0-
Matured interest payable	169,568	168,668	900
Interfund payables	811,243	811,243	-0-
Total Liabilities	981,017	980,117	900
Fund Balances:			
Reserved for debt service	1,719,376	-0-	1,719,376
Unreserved	-0-	-0-	-0-
Total Fund Balances	1,719,376	-0-	1,719,376
Total Liabilities and Fund Balances	$ 2,700,393	$ 980,117	$ 1,720,276

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Debt Service Funds
For the Fiscal Year Ended June 30, 1983

	Total all Funds	Cons Bond Interest and Redemption	Highway Revenue Bonds
Revenues:			
Federal	$ 5,282,673	$ -0-	$ 5,282,673
Taxes	1,959,286	-0-	1,959,286
Total Revenues	7,241,959	-0-	7,241,959
Expenditures:			
Redemption on bonds	6,493,000	1,493,000	5,000,000
Interest, fiscal charges	11,445,246	9,068,288	2,376,958
Total Expenditures	17,938,246	10,561,288	7,376,958
Excess of Revenues over <under> Expenditures	<10,696,287>	<10,561,288>	<134,999>
Other Financing Sources <Uses>:			
Operating transfers in	10,215,111	10,215,111	-0-
Total Other Financing Sources <Uses>	10,215,111	10,215,111	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<481,176>	<346,177>	<134,999>
Beginning fund balances	2,199,394	345,019	1,854,375
Adj to beginning fund balances	1,158	1,158	-0-
Beginning Fund Balances as adjusted	2,200,552	346,177	1,854,375
Fund Balances - June 30	$ 1,719,376	$ -0-	$ 1,719,376

STATE OF NEVADA CAPITAL PROJECTS FUNDS

Capital Expenditures by Function for the Last Five Fiscal Years



For the Fiscal Year Ended

Data were provided by the Nevada State Public Works Board.

State of Nevada
Combining Balance Sheet
All Capital Projects Funds
June 30, 1983

	Total all Funds	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction	CIP Motor Vehicle	CIP Human Resources	CIP University System
ASSETS						
Cash and cash equivalents	$ 15,580,198	$ 6,107,131	$ 6,549,480	$ 12,876	$ 218,978	$ 197,163
Accounts receivable	109,677	109,677	-0-	-0-	-0-	-0-
Interfund receivables	134,101	134,101	-0-	-0-	-0-	-0-
Due from other governments	10,191,791	-0-	10,077,403	-0-	-0-	-0-
Total Assets	$ 26,015,767	$ 6,350,909	$ 16,626,883	$ 12,876	$ 218,978	$ 197,163
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 29,143	$ 18,964	$ -0-	$ -0-	$ -0-	$ 6,448
Interfund payables	89,730	-0-	26,814	-0-	10,785	-0-
Contracts payable	1,937,053	181,612	1,310,485	-0-	21,587	68,915
Contrcts pyble-retained percnt	3,308,034	504,160	2,521,507	-0-	2,275	162,986
Deposits	255	-0-	-0-	-0-	-0-	100
Total Liabilities	5,364,215	704,736	3,858,806	-0-	34,647	238,449
Fund Balances:						
Reserved:						
Encumbrances & contracts	9,248,437	811,854	4,995,470	-0-	10,659	46,093
Unreserved	11,403,115	4,834,319	7,772,607	12,876	173,672	<87,379>
Total Fund Balances	20,651,552	5,646,173	12,768,077	12,876	184,331	<41,286>
Total Liabilities and Fund Balances	$ 26,015,767	$ 6,350,909	$ 16,626,883	$ 12,876	$ 218,978	$ 197,163

State of Nevada
Combining Balance Sheet
All Capital Projects Funds
June 30, 1983

	CIP General State Government	CIP-Nevada Industrial Commission	Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department
ASSETS						
Cash and cash equivalents	$ 175,645	$ 76,904	$ 823,427	$ 1,255,675	$ 120,635	$ 42,284
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	114,388	-0-
Total Assets	$ 175,645	$ 76,904	$ 823,427	$ 1,255,675	$ 235,023	$ 42,284
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 1,866	$ 162	$ 1,581	$ 89	$ -0-	$ 33
Interfund payables	-0-	-0-	12,759	39,372	-0-	-0-
Contracts payable	15,447	43,169	-0-	180,838	115,000	-0-
Contrcts pyble-retained percnt	10,172	-0-	-0-	102,108	4,826	-0-
Deposits	110	-0-	-0-	45	-0-	-0-
Total Liabilities	27,595	43,331	14,340	322,452	119,826	33
Fund Balances:						
Reserved:						
Encumbrances & contracts	184,343	190,857	-0-	622,380	2,386,781	-0-
Unreserved	<36,293>	<157,284>	809,087	310,843	<2,271,584>	42,251
Total Fund Balances	148,050	33,573	809,087	933,223	115,197	42,251
Total Liabilities and Fund Balances	$ 175,645	$ 76,904	$ 823,427	$ 1,255,675	$ 235,023	$ 42,284

State of Nevada
Combining Balance Sheet
All Capital Projects Funds
June 30, 1983

	Miscellaneous
ASSETS	
Cash and cash equivalents	$ -0-
Accounts receivable	-0-
Interfund receivables	-0-
Due from other governments	-0-
Total Assets	$ -0-
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable and accruals	$ -0-
Interfund payables	-0-
Contracts payable	-0-
Contrcts pyble-retained percnt	-0-
Deposits	-0-
Total Liabilities	-0-
Fund Balances:	
Reserved:	
Encumbrances & contracts	-0-
Unreserved	-0-
Total Fund Balances	-0-
Total Liabilities and Fund Balances	$ -0-

State of Nevada
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Fiscal Year Ended June 30, 1983

	Total all Funds	Higher Ed. Capital Construction	Special Higher Ed. Capital Construction	CIP Motor Vehicle	CIP Human Resources	CIP University System
Revenues:						
Gaming taxes, fees, licenses	$ 9,805,880	$ 5,000,000	$ 4,805,880	$ -0-	$ -0-	$ -0-
Federal	737,710	-0-	-0-	-0-	-0-	-0-
Licenses, fees & permits	3,623,017	9,172	-0-	121,888	-0-	3,303,589
Charges for services	425,303	-0-	-0-	-0-	-0-	-0-
University receipts	36,772,403	-0-	36,772,403	-0-	-0-	-0-
Other	23,596	10	-0-	12,717	10,869	-0-
Total Revenues	51,387,909	5,009,182	41,578,283	134,605	10,869	3,303,589
Expenditures:						
Capital projects	48,498,010	6,846,939	27,567,241	210,741	357,754	4,901,606
Excess of Revenues over <under> Expenditures	2,889,899	<1,837,757>	14,011,042	<76,136>	<346,885>	<1,598,017>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	3,724,760	909,676	-0-	-0-	-0-	815,084
Operating transfers in	81,400	-0-	-0-	-0-	-0-	-0-
Operating transfers out	<8,406,323>	<66,579>	<5,597,015>	<695,766>	<540,164>	<34,863>
Total Other Financing Sources <Uses>	<4,600,163>	843,097	<5,597,015>	<695,766>	<540,164>	780,221
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<1,710,264>	<994,660>	8,414,027	<771,902>	<887,049>	<817,796>
Beginning fund balances	33,165,670	7,148,651	14,158,910	784,778	1,139,081	1,021,865
Adj to beginning fund balances	<10,803,854>	<507,818>	<9,804,860>	-0-	<79,931>	<245,355>
Residual equity transfers	-0-	-0-	-0-	-0-	12,230	-0-
Beginning Fund Balances as adjusted	22,361,816	6,640,833	4,354,050	784,778	1,071,380	776,510
Fund Balances - June 30	$ 20,651,552	$ 5,646,173	$ 12,768,077	$ 12,876	$ 184,331	$ <41,286>

State of Nevada
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Fiscal Year Ended June 30, 1983

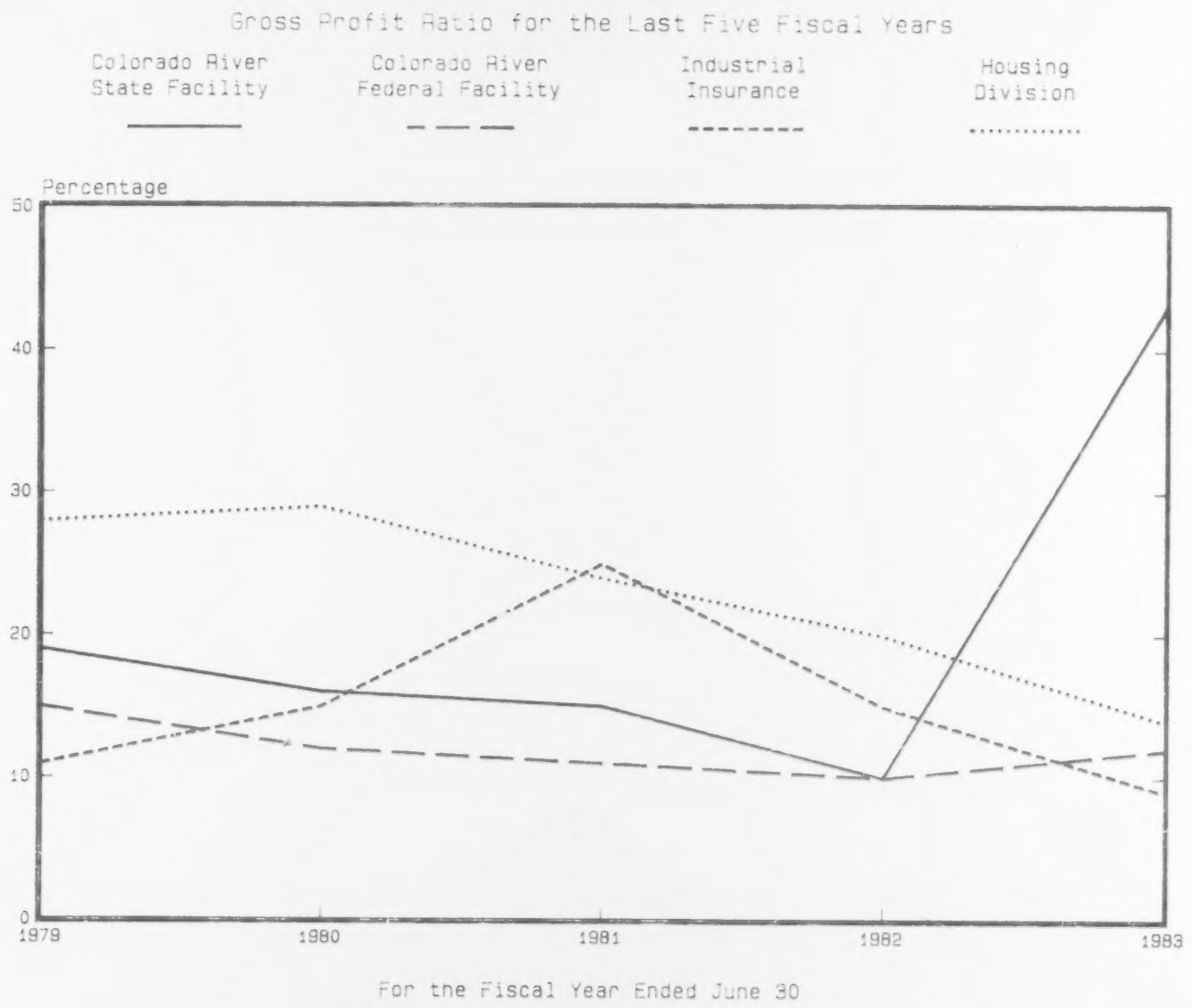
	CIP General State Government	CIP-Nevada Industrial Commission	Parks Capital Project Construction	CIP Prison System	CIP Military	CIP Wildlife Department
Revenues:						
Gaming taxes, fees, licenses	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Federal	9,285	-0-	340,002	-0-	388,423	-0-
Licenses, fees & permits	188,368	-0-	-0-	-0-	-0-	-0-
Charges for services	-0-	425,303	-0-	-0-	-0-	-0-
University receipts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total Revenues	197,653	425,303	340,002	-0-	388,423	-0-
Expenditures:						
Capital projects	735,527	391,730	3,290,443	3,745,796	357,960	92,200
Excess of Revenues over <under> Expenditures	<537,874>	33,573	<2,950,441>	<3,745,796>	30,463	<92,200>
Other Financing Sources <Uses>:						
Proceeds from sale of bonds	-0-	-0-	2,000,000	-0-	-0-	-0-
Operating transfers in	15,000	-0-	-0-	-0-	42,400	24,000
Operating transfers out	<470,931>	-0-	<12,304>	<910,413>	<69,417>	-0-
Total Other Financing Sources <Uses>	<455,931>	-0-	1,987,696	<910,413>	<27,017>	24,000
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<993,805>	33,573	<962,745>	<4,656,209>	3,446	<68,200>
Beginning fund balances	1,221,276	-0-	1,771,832	5,728,687	69,555	112,091
Adj to beginning fund balances	<81,123>	-0-	-0-	<139,255>	42,196	<1,640>
Residual equity transfers	1,702	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	1,141,855	-0-	1,771,832	5,589,432	111,751	110,451
Fund Balances - June 30	$ 148,050	$ 33,573	$ 809,087	$ 933,223	$ 115,197	$ 42,251

State of Nevada
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
All Capital Projects Funds
For the Fiscal Year Ended June 30, 1983

	Miscellaneous
Revenues:	
Gaming taxes, fees, licenses	$ -0-
Federal	-0-
Licenses, fees & permits	-0-
Charges for services	-0-
University receipts	-0-
Other	-0-
Total Revenues	-0-
Expenditures:	
Capital projects	73
Excess of Revenues over <under> Expenditures	<73>
Other Financing Sources <Uses>:	
Proceeds from sale of bonds	-0-
Operating transfers in	-0-
Operating transfers out	<8,871>
Total Other Financing Sources <Uses>	<8,871>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<8,944>
Beginning fund balances	8,944
Adj to beginning fund balances	13,932
Residual equity transfers	<13,932>
Beginning Fund Balances as adjusted	8,944
Fund Balances - June 30	$ -0-

STATE OF NEVADA, SELECTED ENTERPRISE FUNDS

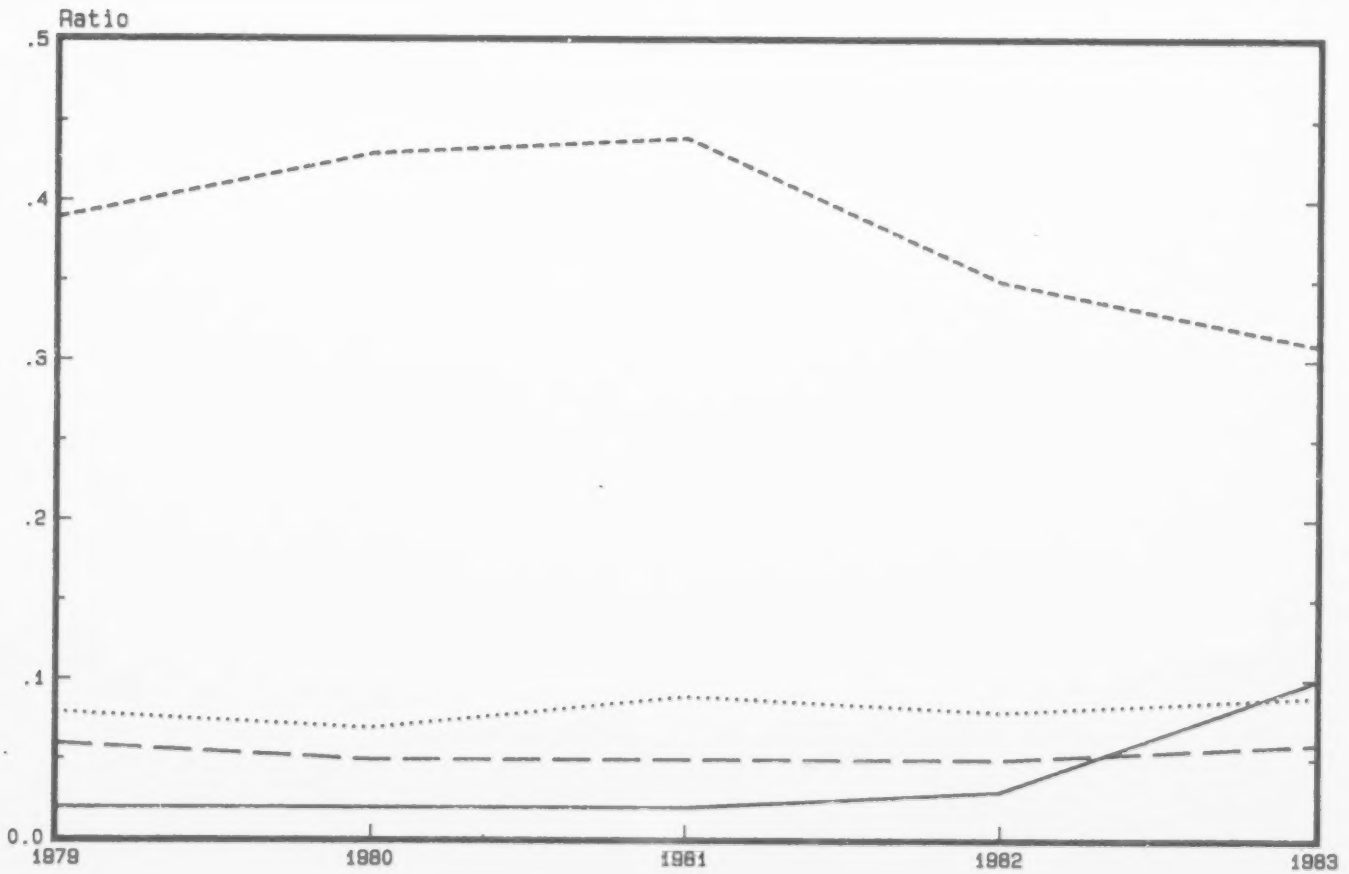
Gross Profit Ratio for the Last Five Fiscal Years



STATE OF NEVADA, SELECTED ENTERPRISE FUNDS

Asset Turnover Ratio for the Last Five Fiscal Years

Colorado River State Facility	Colorado River Federal Facility	Industrial Insurance	Housing Division
———	— — —	--------	.....



For the Fiscal Year Ended June 30

State of Nevada
Combining Balance Sheet
All Enterprise Funds
June 30, 1983

ASSETS	Total all Funds	Colorado River Commission: AMS CRC State Water Treat Facility	Colorado River Commission: CRC Federal Pump and Treat Facility	Industrial Insurance	Department of Prisons: Prison Industry	Department of Prisons: Prison Farm
Current Assets:						
Cash and cash equivalents	$ 1,595,951	$ 246,862	$ 248,168	$ 689,000	$ 41,074	$ 176,372
Investments (at cost)	492,855,481	-0-	-0-	395,877,000	-0-	-0-
Accounts receivable	26,143,394	585,535	1,414,068	24,123,978	15,796	4,017
Accrued interest and dividends	11,797,882	280,239	22,226	6,817,000	-0-	-0-
Interfund receivables	137,092	-0-	-0-	121,022	-0-	16,070
Due from other governments	808	-0-	-0-	-0-	-0-	808
Inventory	411,724	131,913	-0-	-0-	205,362	-0-
Prepaid expenses	118,994	90,888	28,106	-0-	-0-	-0-
Deposits	2,660	2,660	-0-	-0-	-0-	-0-
Total Current Assets	533,063,986	1,338,097	1,712,568	427,628,000	262,232	197,267
Investments and Miscellaneous Assets:						
Bonds and mortgages	248,274,151	-0-	-0-	-0-	-0-	-0-
Restricted assets	14,451,925	12,914,721	1,537,204	-0-	-0-	-0-
Deferred changes	9,434,251	2,449,188	-0-	-0-	-0-	-0-
Other assets	5,999,865	-0-	-0-	5,993,000	-0-	-0-
Total Investment and Misc. Assets	278,160,192	15,363,909	1,537,204	5,993,000	-0-	-0-
Property:						
Land	3,621,583	100	275,483	3,346,000	-0-	-0-
Buildings	32,352,868	16,131,899	8,903,168	7,305,000	-0-	-0-
Accum depr: buildings	<5,057,582>	<888,781>	<2,432,641>	<1,636,000>	-0-	-0-
Improvements other than buildings	52,627,019	15,430,568	37,196,966	-0-	-0-	-0-
Accum depr: improvements other than bldg	<8,480,994>	<1,507,101>	<6,973,774>	-0-	-0-	-0-
Furniture, equipment	33,785,326	23,668,619	6,629,829	3,241,000	63,797	102,662
Accum depr:equipment,furniture	<5,657,091>	<1,154,115>	<2,460,701>	<1,951,000>	<21,534>	<53,715>
Construction in progress	132,613,590	2,332,704	129,831,886	449,000	-0-	-0-
Total Property	235,804,719	53,913,893	170,960,216	10,754,000	42,263	48,947
Total Assets	$1,047,028,897	$ 70,615,899	$ 174,209,988	$ 444,375,000	$ 304,495	$ 246,214

State of Nevada
Combining Balance Sheet
All Enterprise Funds
June 30, 1983

		Colorado River Commission			Department of Prisons	
LIABILITIES AND FUND EQUITY	Total all Funds	AMS CRC State Water Treat Facility	CRC Federal Pump and Treat Facility	Industrial Insurance	Prison Industry	Prison Farm
Current Liabilities:						
Accounts payable and accruals	$ 15,169,460	$ 175,968	$ 1,043,037	$ 6,784,842	$ 15,712	$ 8,936
Interfund payables	908,862	18,281	22,656	858,158	122	1,868
Unpaid benefits	362,209,000	-0-	-0-	362,209,000	-0-	-0-
Experience dividends declared	10,800,000	-0-	-0-	10,800,000	-0-	-0-
Total Current Liabilities	389,087,322	194,249	1,065,693	380,652,000	15,824	10,804
Long-term Liabilities:						
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Bonds payable	390,810,445	67,040,000	-0-	-0-	-0-	-0-
Interim debentures	3,000,000	3,000,000	-0-	-0-	-0-	-0-
Advance from other funds	200,000	-0-	-0-	-0-	200,000	-0-
Advance from federal government	186,298,175	-0-	186,298,175	-0-	-0-	-0-
Total Long-term Liabilities	580,308,620	70,040,000	186,298,175	-0-	200,000	-0-
Other Liabilities:						
Payable from restricted assets	4,649,164	3,300,093	1,349,071	-0-	-0-	-0-
Deposits	8,632,000	-0-	-0-	8,632,000	-0-	-0-
Other liabilities	8,696,000	-0-	-0-	8,696,000	-0-	-0-
Total Other Liabilities	21,977,164	3,300,093	1,349,071	17,328,000	-0-	-0-
Total Liabilities	991,373,106	73,534,342	188,712,939	397,980,000	215,834	10,804
Defered Credits:						
Deferred revenue	1,935,433	678,197	257,036	-0-	-0-	-0-
Deferred premium on debt	6,185	6,185	-0-	-0-	-0-	-0-
Total Defered Credits	1,941,618	684,382	257,036	-0-	-0-	-0-
Fund Equity:						
Contributed capital	3,454,155	1,500,000	1,813,155	-0-	-0-	141,000
Retained Earnings:						
Reserved	698,271	440,045	257,006	-0-	-0-	1,215
Unreserved	49,561,747	<5,542,870>	<16,830,148>	46,395,000	88,661	93,195
Total Fund Equity	53,714,173	<3,602,825>	<14,759,987>	46,395,000	88,661	235,410
Total Liabilities, Deferred Credits and Fund Equity	$1,047,028,897	$ 70,615,899	$ 174,209,988	$ 444,375,000	$ 304,495	$ 246,214

State of Nevada
Combining Balance Sheet
All Enterprise Funds
June 30, 1983

ASSETS	Forestry Nurseries	Housing Division
Current Assets:		
Cash and cash equivalents	$ 28,044	$ 166,431
Investments (at cost)	-0-	96,978,481
Accounts receivable	-0-	-0-
Accrued interest and dividends	-0-	4,678,417
Interfund receivables	-0-	-0-
Due from other governments	-0-	-0-
Inventory	74,449	-0-
Prepaid expenses	-0-	-0-
Deposits	-0-	-0-
Total Current Assets	102,493	101,823,329
Investments and Miscellaneous Assets:		
Bonds and mortgages	-0-	248,274,151
Restricted assets	-0-	-0-
Deferred changes	-0-	6,985,063
Other assets	-0-	6,865
Total Investment and Misc. Assets	-0-	255,266,079
Property:		
Land	-0-	-0-
Buildings	12,801	-0-
Accum depr: buildings	<160>	-0-
Improvements other than buildings	9,485	-0-
Accum depr: improvements other than bldg	<119>	-0-
Furniture, equipment	51,028	28,391
Accum depr:equipment,furniture	<2,658>	<13,368>
Construction in progress	-0-	-0-
Total Property	70,377	15,023
Total Assets	$ 172,870	$ 357,104,431

State of Nevada
Combining Balance Sheet
All Enterprise Funds
June 30, 1983

	Forestry Nurseries	Housing Division
LIABILITIES AND FUND EQUITY		
Current Liabilities:		
Accounts payable and accruals	$ 4,661	$ 7,136,304
Interfund payables	3,987	3,790
Unpaid benefits	-0-	-0-
Experience dividends declared	-0-	-0-
Total Current Liabilities	8,648	7,140,094
Long-term Liabilities:		
Notes payable	-0-	-0-
Bonds payable	-0-	323,770,445
Interim debentures	-0-	-0-
Advance from other funds	-0-	-0-
Advance from federal government	-0-	-0-
Total Long-term Liabilities	-0-	323,770,445
Other Liabilities:		
Payable from restricted assets	-0-	-0-
Deposits	-0-	-0-
Other liabilities	-0-	-0-
Total Other Liabilities	-0-	-0-
Total Liabilities	8,648	330,910,539
Defered Credits:		
Deferred revenue	-0-	1,000,200
Deferred premium on debt	-0-	-0-
Total Defered Credits	-0-	1,000,200
Fund Equity:		
Contributed capital	-0-	-0-
Retained Earnings:		
Reserved	5	-0-
Unreserved	164,217	25,193,692
Total Fund Equity	164,222	25,193,692
Total Liabilities, Deferred Credits and Fund Equity	$ 172,870	$ 357,104,431

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Enterprise Funds
For the Fiscal Year Ended June 30, 1983

		Colorado River Commission			Department of Prisons	
	Total all Funds	AMS CRC State Water Treat Facility	CRC Federal Pump and Treat Facility	Industrial Insurance	Prison Industry	Prison Farm
Operating Revenues:						
Federal	$ 36,000	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Charges for services	595,912	-0-	-0-	-0-	74,245	-0-
Sales	17,790,549	6,612,746	10,586,528	-0-	233,827	280,936
Interest	29,982,797	-0-	-0-	-0-	-0-	-0-
Investment gain	34,437,000	-0-	-0-	34,437,000	-0-	-0-
Net premium income	104,734,000	-0-	-0-	104,734,000	-0-	-0-
Other	664,786	45,147	2,235	-0-	31,247	24
Total Operating Revenues	188,241,044	6,657,893	10,588,763	139,171,000	339,319	280,960
Operating expenses:						
Personal services	381,688	-0-	-0-	-0-	238,565	94,357
Operating	10,294,021	1,303,187	8,298,323	-0-	81,632	62,732
Claims expense	111,229,000	-0-	-0-	111,229,000	-0-	-0-
Materials or supplies used	232,827	-0-	-0-	-0-	137,526	79,720
Fiscal agent's fees	776,984	-0-	-0-	-0-	-0-	-0-
Bond issue costs	896,144	-0-	-0-	-0-	-0-	-0-
Depreciation and amortization	2,964,071	1,946,164	992,016	-0-	11,235	8,877
Administrative expense	16,612,071	563,071	-0-	16,049,000	-0-	-0-
Total Operating Expenses	143,386,806	3,812,422	9,290,339	127,278,000	419,258	245,686
Operating Income <Loss>	44,854,238	2,845,471	1,298,424	11,893,000	<79,939>	35,274
Nonoperating Revenues <Expenses>:						
Interest income	937,116	726,837	210,279	-0-	-0-	-0-
Interest expense	<31,675,058>	<4,185,128>	<3,163,852>	-0-	-0-	-0-
Operating transfers in	20,569	-0-	-0-	-0-	-0-	-0-
Other	<51,823>	-0-	<12,799>	-0-	-0-	-0-
Total Nonoperating Revenues <Expenses>	<30,769,196>	<3,458,291>	<2,966,372>	-0-	-0-	-0-
Net Income <Loss>	14,085,042	<612,820>	<1,667,948>	11,893,000	<79,939>	35,274
Beginning fund equity	74,374,699	<2,990,005>	<13,092,039>	69,414,000	145,363	200,136
Adj to beg retained earnings	<34,745,568>	-0-	-0-	<34,912,000>	23,237	-0-
Beginning Fund Equity as adjusted	39,629,131	<2,990,005>	<13,092,039>	34,502,000	168,600	200,136
Fund Equity - June 30	$ 53,714,173	$ <3,602,825>	$ <14,759,987>	$ 46,395,000	$ 88,661	$ 235,410

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Enterprise Funds
For the Fiscal Year Ended June 30, 1983

	Forestry Nurseries	Housing Division
Operating Revenues:		
Federal	$ 36,000	$ -0-
Charges for services	-0-	521,667
Sales	76,512	-0-
Interest	-0-	29,982,797
Investment gain	-0-	-0-
Net premium income	-0-	-0-
Other	85	586,048
Total Operating Revenues	112,597	31,090,512
Operating expenses:		
Personal services	48,766	-0-
Operating	44,855	552,992
Claims expense	-0-	-0-
Materials or supplies used	15,581	-0-
Fiscal agent's fees	-0-	776,984
Bond issue costs	-0-	896,144
Depreciation and amortization	2,937	2,842
Administrative expense	-0-	-0-
Total Operating Expenses	112,139	2,228,962
Operating Income <Loss>	458	28,861,550
Nonoperating Revenues <Expenses>:		
Interest income	-0-	-0-
Interest expense	-0-	<24,326,078>
Operating transfers in	20,569	-0-
Other	-0-	<39,024>
Total Nonoperating Revenues <Expenses>	20,569	<24,365,102>
Net Income <Loss>	21,027	4,496,448
Beginning fund equity	-0-	20,697,244
Adj to beg retained earnings	143,195	-0-
Beginning Fund Equity as adjusted	143,195	20,697,244
Fund Equity - June 30	$ 164,222	$ 25,193,692

State of Nevada
Combining Statement of Changes in Financial Position
All Enterprise Funds
For the Fiscal Year Ended June 30, 1983

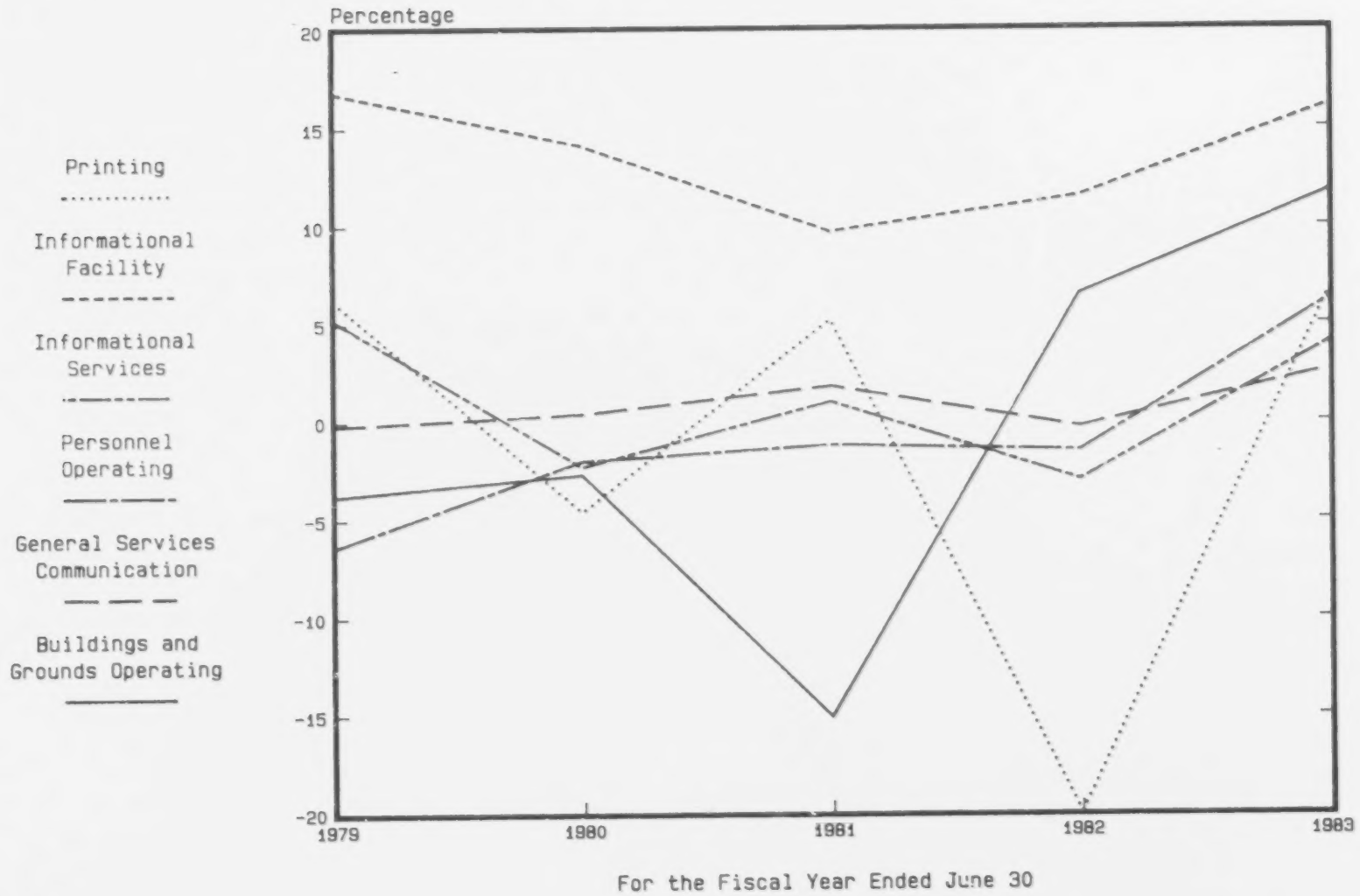
	Total All Funds	Colorado River Commission: AMS CRC State Water Treat Facility	Colorado River Commission: CFR Federal Pump and Facility	Industrial Insurance	Department of Prisons: Prison Industry	Department of Prisons: Prison Farm
Sources of Cash						
From operations						
Net income <loss>	$ 20,489,405	$ 2,845,471	$ 1,298,424	$ 11,893,000	$ <79,939>	$ 35,274
Items not requiring <providing> cash						
Depreciation, amortization	3,551,637	1,963,071	992,016	317,000	11,235	8,877
Decrease <increase> in accrued interest and receivables	<3,044,585>	15,726	<405,301>	<844,000>	2,496	2,181
Decrease <increase> in inventory	<50,933>	<28,145>	-0-	-0-	<18,220>	-0-
Decrease <increase> in prepaid and deferred cost	127	<11,564>	12,632	-0-	-0-	-0-
Increase <decrease> in current bonds payable	<160,000>	<160,000>		-0-	-0-	-0-
Increase <decrease> in accrued interest and payables	51,325,515	<1,284,133>	272,780	49,613,000	3,266	<780>
Gain on sale of investment	<11,260,000>	-0-	-0-	<11,260,000>	-0-	-0-
Other	<195,685>	102,756	200,078	-0-	-0-	-0-
Cash provided by operations	60,655,481	3,443,182	2,370,629	49,719,000	<81,162>	45,552
Nonoperating revenues <expenses>	<6,404,094>	<3,458,291>	<2,966,372>	-0-	-0-	-0-
Proceeds from sale of bonds	82,175,000	3,000,000	-0-	-0-	-0-	-0-
Prior period adjustment	23,237	-0-	-0-	-0-	23,237	-0-
Sale of investments	4,225,706,571	-0-	-0-	4,221,999,000	-0-	-0-
Mortage principal collections	7,009,851	-0-	-0-	-0-	-0-	-0-
Advance	10,816,895	-0-	10,816,895	-0-	-0-	-0-
Other	4,826,700	-0-	-0-	3,289,000	-0-	-0-
Total sources of cash	4,384,809,641	2,984,891	10,221,152	4,275,007,000	<57,925>	45,552
Applications of cash						
Acquisition of property, plant, equipment	11,514,416	858,848	9,732,453	902,000	7,155	13,960
Purchase of investments	4,302,239,146	2,248,697	598,335	4,219,703,000	-0-	-0-
Capitalized debt issue costs	1,963,390	-0-	-0-	-0-	-0-	-0-
Loans issued	5,828,236	-0-	-0-	-0-	-0-	-0-
Retirement of bonds and notes	8,860,500	-0-	-0-	-0-	-0-	-0-
Dividends payment	50,904,000	-0-	-0-	50,904,000	-0-	-0-
Other	3,797,679	162,858	-0-	3,492,000	-0-	-0-
Total applications of cash	4,385,107,367	3,270,403	10,330,788	4,275,001,000	7,155	13,960
INCREASE <DECREASE> IN CASH	<297,726>	<285,512>	<109,636>	6,000	<65,080>	31,592
Cash at beginning of period	1,893,677	532,374	357,804	683,000	106,154	144,780
Cash at end of period	$ 1,595,951	$ 246,862	$ 248,168	$ 689,000	$ 41,074	$ 176,372

State of Nevada
Combining Statement of Changes in Financial Position
All Enterprise Funds
For the Fiscal Year Ended June 30, 1983

	Forestry Nurseries	Housing Division
Sources of Cash		
From operations	-0-	
Net income <loss>	$ 727	$ 4,496,448
Items not requiring <providing> cash		
Depreciation, amortization	2,937	256,501
Decrease <increase> in accrued interest and receivables	30	<1,815,717>
Decrease <increase> in inventory	<4,568>	-0-
Decrease <increase> in prepaid and deferred cost	-0-	<941>
Increase <decrease> in current bonds payable	-0-	-0-
Increase <decrease> in accrued interest and payables	<28,288>	2,749,670
Gain on sale of investment	-0-	-0-
Other	-0-	<498,519>
Cash provided by operations	<29,162>	5,187,442
Nonoperating revenues <expenses>	20,569	-0-
Proceeds from sale of bonds	-0-	79,175,000
Prior period adjustment	-0-	-0-
Sale of investments	-0-	3,707,571
Mortgage principal collections	-0-	7,009,851
Advance	-0-	-0-
Other	-0-	1,537,700
Total sources of cash	<8,593>	96,617,564
Applications of cash		
Acquisition of property, plant, equipment	-0-	-0-
Purchase of investments	-0-	79,689,114
Capitalized debt issue costs	-0-	1,963,390
Loans issued	-0-	5,828,236
Retirement of bonds and notes	-0-	8,860,500
Dividends payment	-0-	-0-
Other	-0-	142,821
Total applications of cash	-0-	96,484,061
INCREASE <DECREASE> IN CASH	<8,593>	133,503
Cash at beginning of period	36,637	32,928
Cash at end of period	$ 28,044	$ 166,431

SELECTED INTERNAL SERVICE FUNDS

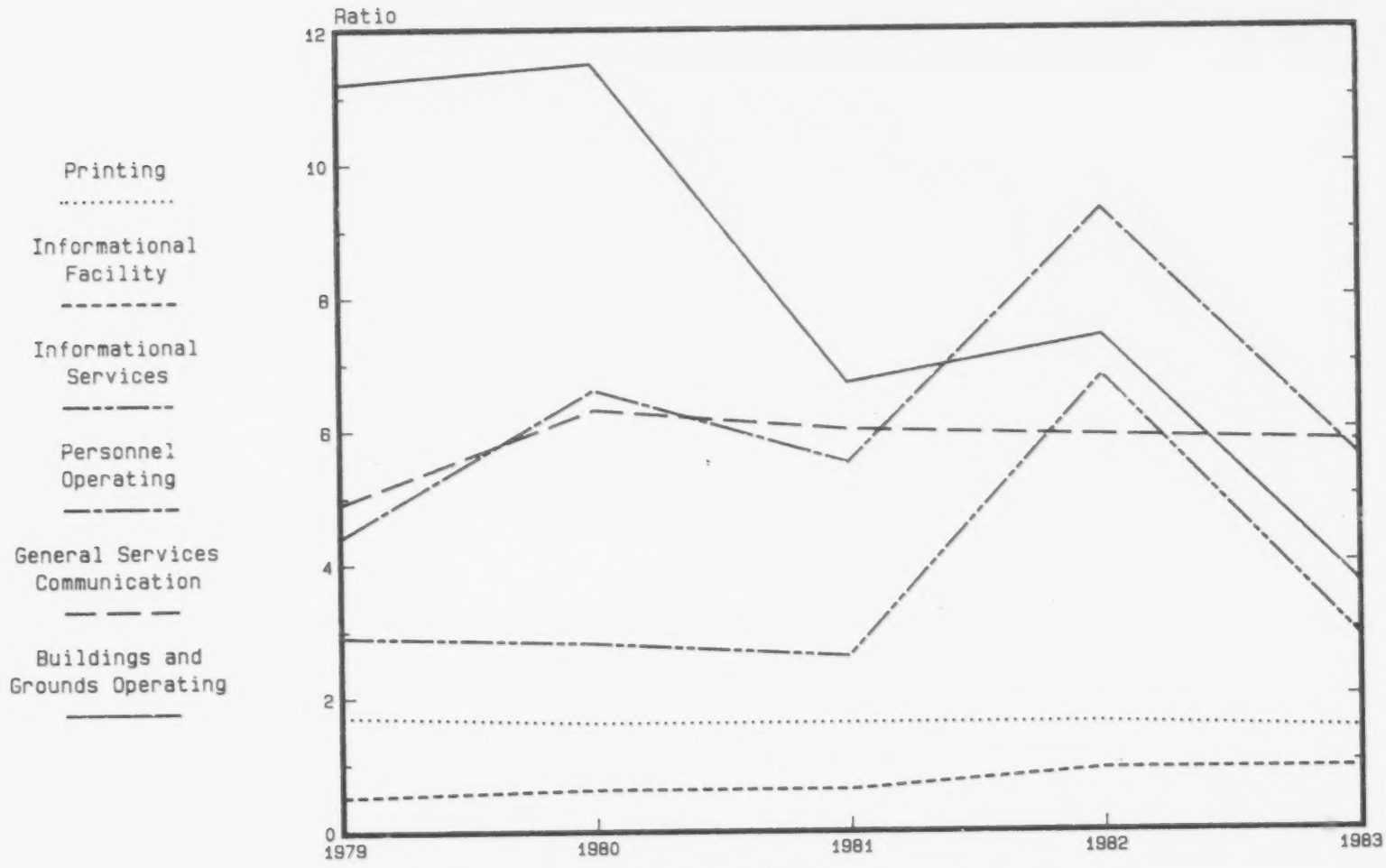
Gross Profit Ratio for the Last Five Fiscal Years



For the Fiscal Year Ended June 30

SELECTED INTERNAL SERVICE FUNDS

Asset Turnover Ratio for the Last Five Fiscal Years



For the Fiscal Year Ended June 30

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1983

ASSETS	Total all Funds	Highway Patrol Communications	Buildings and Grounds Operating	State Motor Pools	Marlette Lake Water System	General Services Communication
Current Assets:						
Cash and cash equivalents	$ 5,821,158	$ 150,776	$ 866,699	$ 593,908	$ 46,590	$ 205,900
Accounts receivable	45,625	-0-	180	8,238	409	10,116
Allowance for doubtful accounts	<3,000>	-0-	-0-	-0-	-0-	<3,000>
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	2,559,417	825	52,213	93,763	7,118	419,857
Due from other governments	2,454,405	-0-	129	5,211	18,414	12,430
Inventory	1,130,719	-0-	-0-	-0-	-0-	-0-
Total Current Assets	12,008,324	151,601	919,221	701,120	72,531	645,303
Property:						
Land	507,536	-0-	-0-	-0-	425,742	-0-
Buildings	3,124,845	-0-	-0-	-0-	528,798	-0-
Accum depr: buildings	<712,219>	-0-	-0-	-0-	<46,578>	-0-
Improvements other than buildings	599,979	-0-	-0-	-0-	599,979	-0-
Accum depr: improvements other than bldg	<182,366>	-0-	-0-	-0-	<182,366>	-0-
Furniture, equipment	9,098,147	626,174	128,421	2,442,814	1,332,857	46,141
Accum depr:equipment,furniture	<4,926,109>	<273,645>	<89,841>	<1,945,049>	<509,554>	<28,574>
Total Property	7,509,813	352,529	38,580	497,765	2,148,878	17,567
Other assets	145,900	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 19,664,037	$ 504,130	$ 957,801	$ 1,198,885	$ 2,221,409	$ 662,870

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1983

	Total all Funds	Highway Patrol Communications	Buildings and Grounds Operating	State Motor Pools	Marlette Lake Water System	General Services Communication
LIABILITIES AND FUND EQUITY						
Current Liabilities:						
Accounts payable and accruals	$ 1,817,795	$ 27,377	$ 226,042	$ 22,365	$ 4,988	$ 392,198
Interfund payables	1,301,474	7,588	30,914	42,740	3,907	15,656
Cash overdrafts	147,573	-0-	-0-	-0-	-0-	-0-
Total Current Liabilities	3,266,842	34,965	256,956	65,105	8,895	407,854
Long-term Liabilities:						
Advance from other funds	3,551,776	-0-	-0-	-0-	192,314	-0-
Installment purchase obligations	530,723	-0-	-0-	-0-	-0-	-0-
Lease obligations	342,011	-0-	-0-	-0-	-0-	-0-
Other liabilities	20,838	-0-	-0-	-0-	-0-	-0-
Total Long-term Liabilities	4,445,348	-0-	-0-	-0-	192,314	-0-
Total Liabilities	7,712,190	34,965	256,956	65,105	201,209	407,854
Fund Equity:						
Contributed capital	2,091,156	-0-	-0-	-0-	1,676,881	9,443
Retained Earnings:						
Reserved	75,451	4,842	25,253	3,105	7,987	661
Unreserved	9,785,240	464,323	675,592	1,130,675	335,332	244,912
Total Fund Equity	11,951,847	469,165	700,845	1,133,780	2,020,200	255,016
Total Liabilities and Fund Equity	$ 19,664,037	$ 504,130	$ 957,801	$ 1,198,885	$ 2,221,409	$ 662,870

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1983

	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing	Informational Services	Prison Warehouse
ASSETS						
Current Assets:						
Cash and cash equivalents	$ 1,342,450	$ 41,520	$ 309,987	$ 589,856	$ 100	$ 3,483
Accounts receivable	8,641	-0-	-0-	5,006	12,909	-0-
Allowance for doubtful accounts	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	29,777	1,963	13,421	1,028,299	487,462	89,906
Due from other governments	1,901	-0-	-0-	2,404,995	11,219	-0-
Inventory	-0-	-0-	-0-	785,995	-0-	-0-
Total Current Assets	1,382,769	43,483	323,408	4,814,151	511,690	93,389
Property:						
Land	-0-	-0-	-0-	81,794	-0-	-0-
Buildings	-0-	-0-	-0-	1,006,060	-0-	-0-
Accum depr: buildings	-0-	-0-	-0-	<166,007>	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr: improvements other than bldg	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	2,420	18,430	205,392	159,778	761,414	18,400
Accum depr:equipment,furniture	<1,147>	<14,963>	<168,721>	<108,361>	<237,125>	<8,280>
Total Property	1,273	3,467	36,671	973,264	524,289	10,120
Other assets	-0-	-0-	-0-	-0-	5,900	-0-
Total Assets	$ 1,384,042	$ 46,950	$ 360,079	$ 5,787,415	$ 1,041,879	$ 103,509

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1983

	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing	Informational Services	Prison Warehouse
LIABILITIES AND FUND EQUITY						
Current Liabilities:						
Accounts payable and accruals	$ 376,247	$ 13,510	$ 74,104	$ 284,022	$ 106,914	$ 5,078
Interfund payables	88,133	5,738	242,812	30,150	29,942	88,312
Cash overdrafts	-0-	-0-	-0-	-0-	147,573	-0-
Total Current Liabilities	464,380	19,248	316,916	314,172	284,429	93,390
Long-term Liabilities:						
Advance from other funds	-0-	-0-	-0-	1,517,383	-0-	-0-
Installment purchase obligations	-0-	-0-	-0-	-0-	530,723	-0-
Lease obligations	-0-	-0-	11,673	6,013	-0-	-0-
Other liabilities	-0-	-0-	-0-	20,838	-0-	-0-
Total Long-term Liabilities	-0-	-0-	11,673	1,544,234	530,723	-0-
Total Liabilities	464,380	19,248	328,589	1,858,406	815,152	93,390
Fund Equity:						
Contributed capital	-0-	-0-	-0-	200,920	-0-	-0-
Retained Earnings:						
Reserved	162	-0-	2,982	-0-	10,329	-0-
Unreserved	919,500	27,702	28,508	3,728,089	216,398	10,119
Total Fund Equity	919,662	27,702	31,490	3,929,009	226,727	10,119
Total Liabilities and Fund Equity	$ 1,384,042	$ 46,950	$ 360,079	$ 5,787,415	$ 1,041,879	$ 103,509

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1983

	Informational Facility	State Printing	Retirement Administration	Public Works Inspection
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 711,210	$ 181,868	$ 737,000	$ 39,811
Accounts receivable	-0-	126	-0-	-0-
Allowance for doubtful accounts	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	-0-
Interfund receivables	101,743	231,935	-0-	1,135
Due from other governments	-0-	106	-0-	-0-
Inventory	14,792	329,932	-0-	-0-
Total Current Assets	827,745	743,967	737,000	40,946
Property:				
Land	-0-	-0-	-0-	-0-
Buildings	993,664	596,323	-0-	-0-
Accum depr: buildings	<241,277>	<258,357>	-0-	-0-
Improvements other than buildings	-0-	-0-	-0-	-0-
Accum depr: improvements other than bldg	-0-	-0-	-0-	-0-
Furniture, equipment	2,012,874	1,343,032	-0-	-0-
Accum depr:equipment,furniture	<777,660>	<763,189>	-0-	-0-
Total Property	1,987,601	917,809	-0-	-0-
Other assets	-0-	-0-	140,000	-0-
Total Assets	$ 2,815,346	$ 1,661,776	$ 877,000	$ 40,9[illegible]

State of Nevada
Combining Balance Sheet
All Internal Service Funds
June 30, 1983

	Informational Facility	State Printing	Retirement Administration	Public Works Inspection
LIABILITIES AND FUND EQUITY				
Current Liabilities:				
Accounts payable and accruals	$ 110,642	$ 92,868	$ 65,664	$ 15,776
Interfund payables	666,701	34,262	13,336	1,283
Cash overdrafts	-0-	-0-	-0-	-0-
Total Current Liabilities	777,343	127,130	79,000	17,059
Long-term Liabilities:				
Advance from other funds	1,524,661	317,418	-0-	-0-
Installment purchase obligations	-0-	-0-	-0-	-0-
Lease obligations	224,721	99,604	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-
Total Long-term Liabilities	1,749,382	417,022	-0-	-0-
Total Liabilities	2,526,725	544,152	79,000	17,059
Fund Equity:				
Contributed capital	-0-	203,912	-0-	-0-
Retained Earnings:				
Reserved	814	19,316	-0-	-0-
Unreserved	287,807	894,396	798,000	23,887
Total Fund Equity	288,621	1,117,624	798,000	23,887
Total Liabilities and Fund Equity	$ 2,815,346	$ 1,661,776	$ 877,000	$ 40,946

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1983

	Total all Funds	Highway Patrol Communications	Buildings and Grounds Operating	State Motor Pools	Marlette Lake Water System	General Services Communication
Operating Revenues:						
Charges for services	$ 12,896,950	$ 334,711	$ 623,209	$ 27,595	$ -0-	$ 2,524,847
Sales	6,099,983	-0-	-0-	-0-	156,912	42
Rental income	5,390,176	-0-	2,943,539	1,079,901	-0-	1,314,563
Gain on disposal of assets	4,133	-0-	-0-	1,307	-0-	-0-
Other	238,807	12,294	469	1,501	155	1,968
Total Operating Revenues	24,630,049	347,005	3,567,217	1,110,304	157,067	3,841,420
Operating expenses:						
Personal services	9,388,499	94,623	1,366,949	261,095	30,004	358,480
Operating	10,601,777	137,633	1,601,819	154,147	79,213	3,376,856
Materials or supplies used	3,717,248	-0-	170,664	536,773	-0-	-0-
Interest expense	65,677	-0-	-0-	-0-	-0-	-0-
Depreciation and amortization	980,655	50,509	11,840	276,193	75,436	4,131
Loss on disposal of assets	180	-0-	-0-	-0-	180	-0-
Loss on uncollectible accounts	3,000	-0-	-0-	-0-	-0-	3,000
Other	6,337	-0-	-0-	-0-	-0-	-0-
Total Operating Expenses	24,763,373	282,765	3,151,272	1,228,208	184,833	3,742,467
Operating Income <Loss>	<133,324>	64,240	415,945	<117,904>	<27,766>	98,953
Nonoperating Revenues <Expenses>:						
Insurance recoveries	70,413	-0-	-0-	-0-	-0-	-0-
Receipts from state agencies	25,295,304	-0-	-0-	-0-	-0-	-0-
Insurance premiums	<882,844>	-0-	-0-	-0-	-0-	-0-
Reimbursements to state agencies	<153,552>	-0-	-0-	-0-	-0-	-0-
Payments to vendors	<20,632,056>	-0-	-0-	-0-	-0-	-0-
Operating transfers in	159,015	2,000	25,659	-0-	-0-	-0-
Operating transfers out	<258,052>	-0-	<15,236>	15,235	-0-	-0-
Total Nonoperating Revenues <Expenses>	3,598,228	2,000	10,423	15,235	-0-	-0-
Net Income <Loss>	3,464,904	66,240	426,368	<102,669>	<27,766>	98,953
Beginning fund equity	8,285,451	402,925	274,382	1,223,496	1,994,598	141,209
Adj to beg retained earnings	201,492	-0-	95	12,953	53,368	14,854
Beginning Fund Equity as adjusted	8,486,943	402,925	274,477	1,236,449	2,047,966	156,063
Fund Equity - June 30	$ 11,951,847	$ 469,165	$ 700,845	$ 1,133,780	$ 2,020,200	$ 255,016

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1983

	Insurance Premium Trust	General Services Operating	Personnel Operating	Purchasing	Informational Services	Prison Warehouse
Operating Revenues:						
Charges for services	$ 70,874	$ 239,386	$ 1,987,406	$ 815,050	$ 3,008,294	$ -0-
Sales	-0-	-0-	-0-	2,338,650	-0-	1,355,701
Rental income	-0-	-0-	-0-	52,173	-0-	-0-
Gain on disposal of assets	-0-	30	-0-	367	-0-	-0-
Other	104,007	1,369	23,553	82,506	4,473	-0-
Total Operating Revenues	174,881	240,785	2,010,959	3,288,746	3,012,767	1,355,701
Operating expenses:						
Personal services	1,369,874	272,764	1,265,496	672,377	1,204,749	-0-
Operating	25,100	35,611	590,209	298,174	1,541,320	1,080,441
Materials or supplies used	-0-	-0-	-0-	2,207,875	21,867	239,533
Interest expense	-0-	-0-	1,712	1,179	22,717	-0-
Depreciation and amortization	300	1,266	23,471	40,831	100,429	2,070
Loss on disposal of assets	-0-	-0-	-0-	-0-	-0-	-0-
Loss on uncollectible accounts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	6,337	-0-	-0-	-0-
Total Operating Expenses	1,395,274	309,641	1,887,225	3,220,436	2,891,082	1,322,044
Operating Income <Loss>	<1,220,393>	<68,856>	123,734	68,310	121,685	33,657
Nonoperating Revenues <Expenses>:						
Insurance recoveries	70,413	-0-	-0-	-0-	-0-	-0-
Receipts from state agencies	2,688,075	-0-	-0-	22,607,229	-0-	-0-
Insurance premiums	<882,844>	-0-	-0-	-0-	-0-	-0-
Reimbursements to state agencies	-0-	-0-	<153,552>	-0-	-0-	-0-
Payments to vendors	-0-	-0-	-0-	<20,632,056>	-0-	-0-
Operating transfers in	-0-	76,178	-0-	1,200	-0-	-0-
Operating transfers out	<170,474>	-0-	<15,236>	<11,883>	-0-	<35,728>
Total Nonoperating Revenues <Expenses>	1,705,170	76,178	<168,788>	1,964,490	-0-	<35,728>
Net Income <Loss>	484,777	7,322	<45,054>	2,032,800	121,685	<2,071>
Beginning fund equity	434,885	20,466	77,159	1,844,099	77,117	12,190
Adj to beg retained earnings	-0-	<86>	<616>	52,110	27,925	-0-
Beginning Fund Equity as adjusted	434,885	20,380	76,543	1,896,209	105,042	12,190
Fund Equity - June 30	$ 919,662	$ 27,702	$ 31,489	$ 3,929,009	$ 226,727	$ 10,119

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Retained Earnings
All Internal Service Funds
For the Fiscal Year Ended June 30, 1983

	Informational Facility	State Printing	Retirement Administration	Public Works Inspection
Operating Revenues:				
Charges for services	$ 2,540,889	$ 280,959	$ -0-	$ 443,729
Sales	-0-	2,248,678	-0-	-0-
Rental income	-0-	-0-	-0-	-0-
Gain on disposal of assets	-0-	2,429	-0-	-0-
Other	3,009	2,222	-0-	1,281
Total Operating Revenues	2,543,898	2,534,288	-0-	445,010
Operating expenses:				
Personal services	699,252	1,406,900	-0-	385,936
Operating	1,116,950	304,058	222,000	38,246
Materials or supplies used	15,714	524,822	-0-	-0-
Interest expense	12,655	27,414	-0-	-0-
Depreciation and amortization	289,082	105,097	-0-	-0-
Loss on disposal of assets	-0-	-0-	-0-	-0-
Loss on uncollectible accounts	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-
Total Operating Expenses	2,133,653	2,368,291	222,000	424,182
Operating Income <Loss>	410,245	165,997	<222,000>	20,828
Nonoperating Revenues <Expenses>:				
Insurance recoveries	-0-	-0-	-0-	-0-
Receipts from state agencies	-0-	-0-	-0-	-0-
Insurance premiums	-0-	-0-	-0-	-0-
Reimbursements to state agencies	-0-	-0-	-0-	-0-
Payments to vendors	-0-	-0-	-0-	-0-
Operating transfers in	-0-	53,978	-0-	-0-
Operating transfers out	<9,495>	<15,235>	-0-	-0-
Total Nonoperating Revenues <Expenses>	<9,495>	38,743	-0-	-0-
Net Income <Loss>	400,750	204,740	<222,000>	20,828
Beginning fund equity	<18,147>	778,013	1,020,000	3,059
Adj to beg retained earnings	<93,982>	134,871	-0-	-0-
Beginning Fund Equity as adjusted	<112,129>	912,884	1,020,000	3,059
Fund Equity - June 30	$ 288,621	$ 1,117,624	$ 798,000	$ 23,887

State of Nevada
Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1983

	Total All Funds	Highway Patrol Communications	Buildings and Grounds	Motor Pools	Marlette Lake	General Svcs. Communications
Sources of cash						
From operations						
Operating income <loss>	$ <118,089>	$ 64,240	$ 415,945	$ <102,669>	$ <27,766>	$ 98,953
Items not requiring <providing> cash						
Depreciation and amortization	980,655	50,509	11,840	276,193	75,436	4,131
Decrease <increase> in accounts receivable	<32,195>	-0-	<180>	<8,238>	<409>	<6,349>
Decrease <increase> in interfund receivables	1,865,024	<825>	48,095	78,897	<957>	<141,878>
Decrease <increase> in due from other governments	<2,373,314>	-0-	<129>	<1,625>	<5,961>	<654>
Decrease <increase> in inventory	58,480	-0-	-0-	-0-	-0-	-0-
Increase <decrease> in accounts payable and accruals	<1,773,674>	10,354	54,761	<83,174>	<2,086>	<77,792>
Increase <decrease> in interfund payables	831,781	7,588	16,321	39,895	<11,502>	3,123
Increase <decrease> due to other governments	<4,449>	-0-	-0-	-0-	-0-	-0-
Loss <gain> on sale of assets	<3,953>	-0-	-0-	<1,307>	180	-0-
Cash provided by operations	<570,734>	131,866	546,653	197,972	26,935	<120,466>
Nonoperating revenues <expenses>	3,582,933	2,000	10,423	-0-	-0-	-0-
Proceeds from sale of assets	7,523	-0-	-0-	2,933	1,000	-0-
Prior period adjustment	61,002	-0-	-0-	8,873	869	14,854
Advances from General Fund	27,441	-0-	-0-	-0-	-0-	-0-
Increase in installment purchase obligations	418,905	-0-	-0-	-0-	-0-	-0-
Increase in lease obligations	170,804	-0-	-0-	-0-	-0-	-0-
Increase in other liabilities	20,838	-0-	-0-	-0-	-0-	-0-
Decrease in other assets	6,000	-0-	-0-	-0-	-0-	-0-
Total sources of cash	3,724,772	133,866	557,076	209,778	28,804	<105,612>
Applications of cash						
Purchase of furniture and equipment	866,214	114,170	8,945	-0-	2,082	154
Purchase of other assets	5,900	-0-	-0-	-0-	-0-	-0-
Repayment to General Fund	733,407	-0-	-0-	-0-	5,696	-0-
Decrease in installment obligations	96,489	-0-	-0-	-0-	-0-	-0-
Decrease in lease obligations	105,391	-0-	-0-	-0-	-0-	-0-
Building improvements capitalized	3,610	-0-	-0-	-0-	-0-	-0-
Total applications of cash	1,811,011	114,170	8,945	-0-	7,778	154
INCREASE <DECREASE> IN CASH	1,913,761	19,696	548,131	209,778	21,026	<105,766>
Cash at beginning of period	3,759,824	131,080	318,568	384,130	25,564	311,666
Cash at end of period	$ 5,673,585	$ 150,776	$ 866,699	$ 593,908	$ 46,590	$ 205,900

State of Nevada
Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1983

	Insurance Trust	General Services	Personnel	Purchasing	Information Services	Prison Warehouse
Sources of cash						
From operations						
Operating income <loss>	$ <1,220,393>	$ <68,856>	$ 123,735	$ 68,310	$ 121,685	$ 33,657
Items not requiring <providing> cash						
Depreciation and amortization	300	1,266	23,471	40,831	100,429	2,070
Decrease <increase> in accounts receivable	<249>	38	-0-	<5,006>	<12,676>	-0-
Decrease <increase> in interfund receivables	<27,693>	1,834	<6,201>	2,041,916	<136,497>	<1,251>
Decrease <increase> in due from other governments	11,462	-0-	-0-	<2,404,995>	28,694	-0-
Decrease <increase> in inventory	-0-	-0-	-0-	34,085	-0-	-0-
Increase <decrease> in accounts payable and accruals	365,656	<566>	<11,136>	<1,837,324>	<109,892>	<93,392>
Increase <decrease> in interfund payables	9,307	<2,742>	189,723	<38,160>	<46,841>	48,619
Increase <decrease> due to other governments	<4,449>	-0-	-0-	-0-	-0-	-0-
Loss <gain> on sale of assets	-0-	<30>	-0-	<367>	-0-	-0-
Cash provided by operations	<866,059>	<69,056>	319,592	<2,100,710>	<55,098>	<10,297>
Nonoperating revenues <expenses>	1,705,170	76,178	<168,788>	1,964,490	-0-	<35,728>
Proceeds from sale of assets	-0-	109	-0-	511	-0-	-0-
Prior period adjustment	-0-	<86>	<9,399>	53,006	64,214	-0-
Advances from General Fund	-0-	-0-	-0-	-0-	-0-	-0-
Increase in installment purchase obligations	-0-	-0-	-0-	-0-	418,905	-0-
Increase in lease obligations	-0-	-0-	-0-	-0-	-0-	-0-
Increase in other liabilities	-0-	-0-	-0-	20,838	-0-	-0-
Decrease in other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total sources of cash	839,111	7,145	141,405	<61,865>	428,021	<46,025>
Applications of cash						
Purchase of furniture and equipment	-0-	-0-	133	-0-	437,317	-0-
Purchase of other assets	-0-	-0-	-0-	-0-	5,900	-0-
Repayment to General Fund	-0-	-0-	-0-	21,345	-0-	-0-
Decrease in installment obligations	-0-	-0-	-0-	-0-	96,489	-0-
Decrease in lease obligations	-0-	-0-	16,068	5,986	-0-	-0-
Building improvements capitalized	-0-	-0-	-0-	-0-	-0-	-0-
Total applications of cash	-0-	-0-	16,201	27,331	539,706	-0-
INCREASE <DECREASE> IN CASH	839,111	7,145	125,204	<89,196>	<111,685>	<46,025>
Cash at beginning of period	503,339	34,375	184,783	679,052	<35,788>	49,508
Cash at end of period	$ 1,342,450	$ 41,520	$ 309,987	$ 589,856	$ <147,473>	$ 3,483

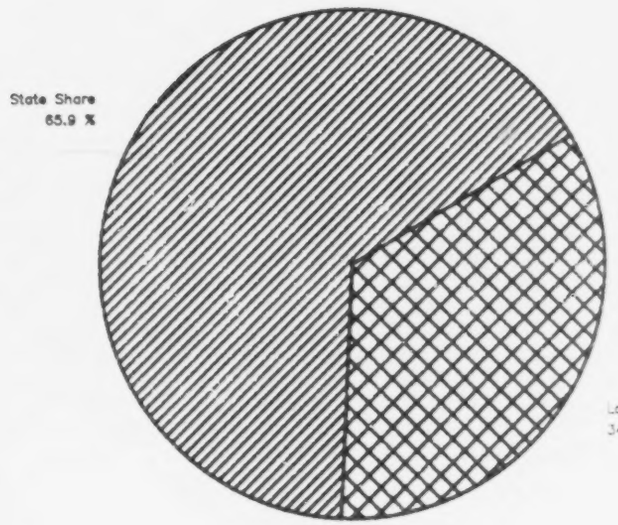
State of Nevada
Combining Statement of Changes in Financial Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 1983

	Information Facility	Printing	Retirement Administration	Public Works Inspection
Sources of cash				
From operations				
Operating income <loss>	$ 410,245	$ 165,997	$ <222,000>	$ 20,828
Items not requiring <providing> cash				
Depreciation and amortization	289,082	105,097	-0-	-0-
Decrease <increase> in accounts receivable	-0-	<126>	-0-	-0-
Decrease <increase> in interfund receivables	23,146	<12,427>	-0-	<1,135>
Decrease <increase> in due from other governments	-0-	<106>	-0-	-0-
Decrease <increase> in inventory	560	23,835	-0-	-0-
Increase <decrease> in accounts payable and accruals	54,876	<40,865>	-0-	<3,094>
Increase <decrease> in interfund payables	658,720	<41,420>	-0-	<850>
Increase <decrease> due to other governments	-0-	-0-	-0-	-0-
Loss <gain> on sale of assets	-0-	<2,429>	-0-	-0-
Cash provided by operations	1,436,629	197,556	<222,000>	15,749
Nonoperating revenues <expenses>	<9,495>	38,743	-0-	-0-
Proceeds from sale of assets	-0-	2,970	-0-	-0-
Prior period adjustment	<58,998>	<12,331>	-0-	-0-
Advances from General Fund	27,441	-0-	-0-	-0-
Increase in installment purchase obligations	-0-	-0-	-0-	-0-
Increase in lease obligations	152,554	18,250	-0-	-0-
Increase in other liabilities	-0-	-0-	-0-	-0-
Decrease in other assets	-0-	-0-	6,000	-0-
Total sources of cash	1,548,131	245,188	<216,000>	15,749
Applications of cash				
Purchase of furniture and equipment	262,093	41,320	-0-	-0-
Purchase of other assets	-0-	-0-	-0-	-0-
Repayment to General Fund	679,763	26,603	-0-	-0-
Decrease in installment obligations	-0-	-0-	-0-	-0-
Decrease in lease obligations	45,869	37,468	-0-	-0-
Building improvements capitalized	-0-	3,610	-0-	-0-
Total applications of cash	987,725	109,001	-0-	-0-
INCREASE <DECREASE> IN CASH	560,406	136,187	<216,000>	15,749
Cash at beginning of period	150,804	45,681	953,000	24,062
Cash at end of period	$ 711,210	$ 181,868	$ 737,000	$ 39,811

SUPPORT FOR NEVADA SCHOOL DISTRICTS

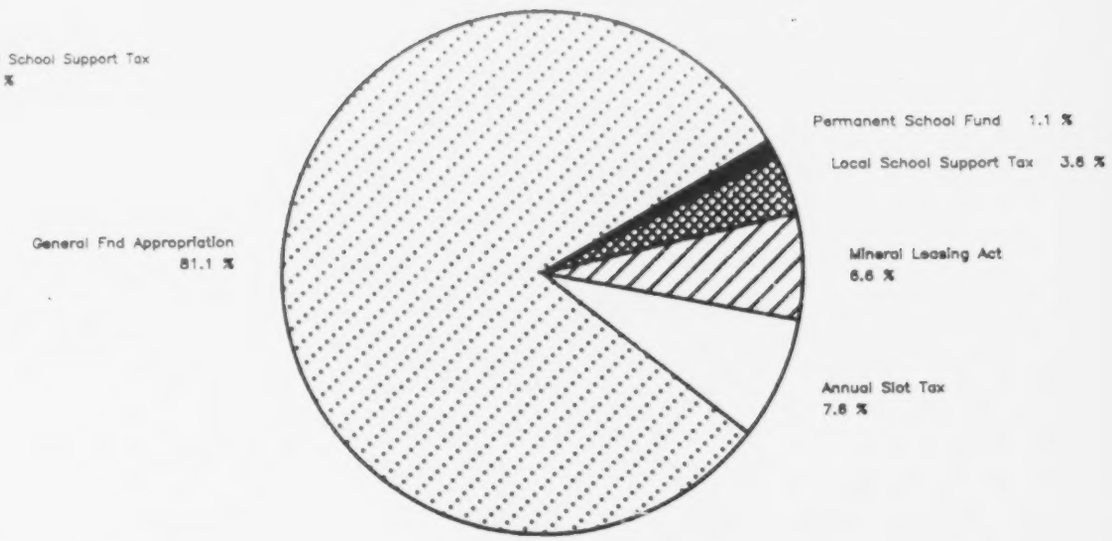
For the Fiscal Year Ended June 30, 1983

"NEVADA PLAN" FOR GUARANTEED SCHOOL SUPPORT



SOURCES OF STATE SHARE

Disbursed through the Distributive School Fund (an agency fund)



BEST AVAILABLE COPY

Total guaranteed school support $282,195,058; state share $185,968,222.

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

		Expendable Trust Funds				
	Total all Funds	Reserve Statutory Contingency	Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	Escheated Estates
ASSETS						
Cash and cash equivalents	$ 48,376,604	$ 989,037	$ 473,447	$ 883,167	$ 231	$ 579,085
Investments (at cost)	1,222,161,305	-0-	13,990	-0-	-0-	-0-
Accounts receivable	41,817	389	183	-0-	-0-	-0-
Accrued interest and dividends	23,180,759	-0-	-0-	16,513	-0-	-0-
Other receivables	9,292,587	-0-	-0-	-0-	-0-	-0-
Interfund receivables	205,036,471	-0-	-0-	-0-	-0-	-0-
Due from other governments	1,411,787	-0-	-0-	-0-	-0-	-0-
Notes receivable	2,365,747	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	7,000	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	<3,000>	-0-	-0-	-0-	-0-	-0-
Land	2,591	-0-	-0-	-0-	-0-	-0-
Other assets	230,358	-0-	-0-	-0-	-0-	200
Total Assets	$1,512,104,026	$ 989,426	$ 487,620	$ 899,680	$ 231	$ 579,285
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 1,109,378	$ 39,567	$ 92,809	$ -0-	$ -0-	$ -0-
Interfund payables	187,550,284	20,000	2,424	-0-	-0-	48,296
Due to other governments	26,537,722	105,977	-0-	-0-	-0-	-0-
Deferred revenue	45,236	-0-	-0-	-0-	-0-	-0-
Deposits	3,134,994	-0-	-0-	-0-	-0-	-0-
Notes payable	260,000	-0-	-0-	-0-	-0-	-0-
Other liabilities	3,587,130	-0-	-0-	-0-	-0-	530,989
Total Liabilities	222,224,744	165,544	95,233	-0-	-0-	579,285
Fund Balances:						
Reserved:						
Encumbrances & contracts	2,508	-0-	2,508	-0-	-0-	-0-
Other	1,273,779,670	-0-	-0-	-0-	-0-	-0-
Unreserved	16,097,104	823,882	389,879	899,680	231	-0-
Total Fund Balances	1,289,879,282	823,882	392,387	899,680	231	-0-
Total Liabilities and Fund Balances	$1,512,104,026	$ 989,426	$ 487,620	$ 899,680	$ 231	$ 579,285

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

	Expendable Trust Funds					
	Emergency Fund	Indian Commission Gift	State Library Gift	State Park Grant and Gift	Abandoned Property Trust	Rural Rehabilitation Trust
ASSETS						
Cash and cash equivalents	$ 100,000	$ 34	$ -0-	$ 49,093	$ 577,722	$ 32,836
Investments (at cost)	-0-	-0-	-0-	20,000	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	-0-	-0-	-0-	800	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	124,566
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	32,158	-0-
Total Assets	$ 100,000	$ 34	$ -0-	$ 69,893	$ 609,880	$ 157,402
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ 36
Interfund payables	15,567	-0-	-0-	3,400	561,038	-0-
Due to other governments	37,636	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	23,842	-0-
Total Liabilities	53,203	-0-	-0-	3,400	584,880	36
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	46,797	34	-0-	66,493	25,000	157,366
Total Fund Balances	46,797	34	-0-	66,493	25,000	157,366
Total Liabilities and Fund Balances	$ 100,000	$ 34	$ -0-	$ 69,893	$ 609,880	$ 157,402

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

	Expendable Trust Funds					
	Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Counties Trial Assistance	Prisoner's Personal Property
ASSETS						
Cash and cash equivalents	$ 74,559	$ 1,827	$ 101,335	$ 112,478	$ 14,579	$ 51,314
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	21,950	-0-	-0-	-0-	-0-	959
Accrued interest and dividends	-0-	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	4,910	-0-	-0-	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 101,419	$ 1,827	$ 101,335	$ 112,478	$ 14,579	$ 52,273
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 2,873	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Interfund payables	26,154	1,827	-0-	-0-	14,579	-0-
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	112,478	-0-	40,000
Total Liabilities	29,027	1,827	-0-	112,478	14,579	40,000
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	72,392	-0-	101,335	-0-	-0-	12,273
Total Fund Balances	72,392	-0-	101,335	-0-	-0-	12,273
Total Liabilities and Fund Balances	$ 101,419	$ 1,827	$ 101,335	$ 112,478	$ 14,579	$ 52,273

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

	Expendable Trust Funds					Non-Expendable Trust Funds
	Supplemental CCRT Reserve	Subsequent Injury	Uninsured Employers Claim	Interim Finance Contingency	Disposal Radioactive Waste	N NV Child Home Henry Woods Christmas
ASSETS						
Cash and cash equivalents	$ 10,490	$ 216,183	$ 3,822	$ 3,576,807	$ 1,067,798	$ 866
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	44,642
Accounts receivable	-0-	-0-	14,145	-0-	5,150	-0-
Accrued interest and dividends	28	4,001	31	-0-	19,904	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	15,764	300	-0-	2,404,537	18,060	571
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 26,282	$ 220,484	$ 17,998	$ 5,981,344	$ 1,110,912	$ 46,079
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ 102,399	$ -0-	$ 2,694	$ -0-	$ -0-
Interfund payables	-0-	96,022	17,998	26,262	7,436	-0-
Due to other governments	26,282	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	45,236	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	26,282	198,421	17,998	28,956	52,672	-0-
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	36,182
Unreserved	-0-	22,063	-0-	5,952,389	1,058,240	9,897
Total Fund Balances	-0-	22,063	-0-	5,952,388	1,058,240	46,079
Total Liabilities and Fund Balances	$ 26,282	$ 220,484	$ 17,998	$ 5,981,344	$ 1,110,912	$ 46,079

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

	Non-Expendable Trust Funds			Pension Trust Funds		
	WICHE Student Loan	Post Retirement	Permanent School	Legislators Retirement System	Silicosis and Disabled Pension	Police/ Firemen's Retirement
ASSETS						
Cash and cash equivalents	$ 947,015	$ -0-	$ 18,172,709	$ 1,000	$ 5,275,495	$ -0-
Investments (at cost)	-0-	34,000	1,370,673	1,151,000	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	196,724	-0-	346,791	27,000	99,820	-0-
Other receivables	-0-	-0-	5,587	-0-	-0-	-0-
Interfund receivables	-0-	-0-	48,296	-0-	-0-	181,213,000
Due from other governments	-0-	-0-	472,023	-0-	-0-	-0-
Notes receivable	2,241,181	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	7,000	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	<3,000>	-0-	-0-
Land	-0-	-0-	2,591	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 3,384,920	$ 34,000	$ 20,418,670	$ 1,183,000	$ 5,375,315	$ 181,213,000
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Interfund payables	96,900	1,000	347,363	-0-	-0-	-0-
Due to other governments	-0-	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	-0-	-0-	-0-
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities	96,900	1,000	347,363	-0-	-0-	-0-
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	2,241,181	-0-	20,071,307	1,179,000	-0-	181,213,000
Unreserved	1,046,839	33,000	-0-	4,000	5,375,315	-0-
Total Fund Balances	3,288,020	33,000	20,071,307	1,183,000	5,375,315	181,213,000
Total Liabilities and Fund Balances	$ 3,384,920	$ 34,000	$ 20,418,670	$ 1,183,000	$ 5,375,315	$ 181,213,000

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

	Agency Funds					
	Public Employees' Retirement	Distributive School	Intergovernment Trust	Motor Vehicle	Restitution Trust	Social Security Revolving
ASSETS						
Cash and cash equivalents	$ 214,000	$ 1,469,208	$ 1,796,253	$ 6,243,003	$ 309,988	$ 3,887
Investments (at cost)	1,219,527,000	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	22,445,000	-0-	-0-	-0-	-0-	-0-
Other receivables	9,287,000	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	838,167	20,492,866	-0-	-0-	-0-
Due from other governments	-0-	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	198,000	-0-	-0-	-0-	-0-	-0-
Total Assets	$1,251,671,000	$ 2,307,375	$ 22,289,119	$ 6,243,003	$ 309,988	$ 3,887
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ 869,000	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Interfund payables	181,212,000	1,314,412	33,935	2,760,945	-0-	-0-
Due to other governments	-0-	992,963	22,250,119	1,353,434	-0-	3,887
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	-0-	838,447	-0-	-0-
Notes payable	260,000	-0-	-0-	-0-	-0-	-0-
Other liabilities	291,000	-0-	5,065	1,290,177	309,988	-0-
Total Liabilities	182,632,000	2,307,375	22,289,119	6,243,003	309,988	3,887
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	1,069,039,000	-0-	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-	-0-	-0-
Total Fund Balances	1,069,039,000	-0-	-0-	-0-	-0-	-0-
Total Liabilities and Fund Balances	$1,251,671,000	$ 2,307,375	$ 22,289,119	$ 6,243,003	$ 309,988	$ 3,887

State of Nevada
Combining Balance Sheet
All Fiduciary Funds
June 30, 1983

	Agency Funds					
	Local Gov Pooled Investment	Payroll Trust	Dept. of Taxation Bond Trust	Stale Claims	Gaming Tax Surety Bond Trust	Labor Commissioner Bond Trust
ASSETS						
Cash and cash equivalents	$ 1,744,236	$ 894,713	$ 2,291,047	$ 91,840	$ 2,500	$ 3,000
Investments (at cost)	-0-	-0-	-0-	-0-	-0-	-0-
Accounts receivable	-0-	-0-	-0-	-0-	-0-	-0-
Accrued interest and dividends	23,188	-0-	-0-	-0-	-0-	-0-
Other receivables	-0-	-0-	-0-	-0-	-0-	-0-
Interfund receivables	-0-	-0-	-0-	-0-	-0-	-0-
Due from other governments	939,764	-0-	-0-	-0-	-0-	-0-
Notes receivable	-0-	-0-	-0-	-0-	-0-	-0-
Furniture, equipment	-0-	-0-	-0-	-0-	-0-	-0-
Accum depr:equipment,furniture	-0-	-0-	-0-	-0-	-0-	-0-
Land	-0-	-0-	-0-	-0-	-0-	-0-
Other assets	-0-	-0-	-0-	-0-	-0-	-0-
Total Assets	$ 2,707,188	$ 894,713	$ 2,291,047	$ 91,840	$ 2,500	$ 3,000
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accruals	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Interfund payables	939,764	2,962	-0-	-0-	-0-	-0-
Due to other governments	1,767,424	-0-	-0-	-0-	-0-	-0-
Deferred revenue	-0-	-0-	-0-	-0-	-0-	-0-
Deposits	-0-	-0-	2,291,047	-0-	2,500	3,000
Notes payable	-0-	-0-	-0-	-0-	-0-	-0-
Other liabilities	-0-	891,751	-0-	91,840	-0-	-0-
Total Liabilities	2,707,188	894,713	2,291,047	91,840	2,500	3,000
Fund Balances:						
Reserved:						
Encumbrances & contracts	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Unreserved	-0-	-0-	-0-	-0-	-0-	-0-
Total Fund Balances	-0-	-0-	-0-	-0-	-0-	-0-
Total Liabilities and Fund Balances	$ 2,707,188	$ 894,713	$ 2,291,047	$ 91,840	$ 2,500	$ 3,000

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Total all Funds	Reserve Statutory Contingency	Human Resources Gift	Dept. of Con. & Nat. Res. Gift	Equal Rights Commission Gift	Escheated Estates
Revenues:						
Taxes	$ 113,756	$ -0-	$ 51,402	$ -0-	$ -0-	$ -0-
Licenses, fees & permits	137,303	-0-	-0-	-0-	-0-	-0-
Interest	248,453	-0-	-0-	95,034	-0-	-0-
Donations	190,245	-0-	186,245	-0-	80	-0-
Other	968,119	33,095	-0-	-0-	-0-	-0-
Total Revenues	1,657,876	33,095	237,647	95,034	80	-0-
Expenditures:						
General government	405,173	389,252	-0-	-0-	-0-	-0-
Health and social services	1,102,412	-0-	662,129	-0-	-0-	-0-
Education and support services	1,370	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	216,047	102,318	-0-	-0-	-0-	-0-
Recreation and resource development	20,851	-0-	-0-	-0-	-0-	-0-
Other	266	-0-	-0-	-0-	-0-	-0-
Total Expenditures	1,746,119	491,570	662,129	-0-	-0-	-0-
Excess of Revenues over <under> Expenditures	<88,243>	<458,475>	<424,482>	95,034	80	-0-
Other Financing Sources <Uses>:						
Operating transfers in	4,889,029	1,212,330	566,872	-0-	-0-	-0-
Operating transfers out	<1,321,093>	<55,000>	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	3,567,936	1,157,330	566,872	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	3,479,693	698,855	142,390	95,034	80	-0-
Beginning fund balances	6,330,327	125,027	249,997	804,646	151	-0-
Adj to beginning fund balances	<164,880>	-0-	-0-	-0-	-0-	-0-
Residual equity transfers	<14,579>	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	6,150,868	125,027	249,997	804,646	151	-0-
Fund Balances - June 30	$ 9,630,561	$ 823,882	$ 392,387	$ 899,680	$ 231	$ -0-

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Emergency Fund	Indian Commission Gift	State Library Gift	State Park Grant and Gift	Abandoned Property Trust	Rural Rehabilitation Trust
Revenues:						
Taxes	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Licenses, fees & permits	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	1,600	-0-	8,443
Donations	-0-	-0-	500	3,420	-0-	-0-
Other	-0-	-0-	-0-	-0-	561,038	-0-
Total Revenues	-0-	-0-	500	5,020	561,038	8,443
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	-0-	-0-	-0-	-0-	-0-	-0-
Education and support services	-0-	-0-	500	-0-	-0-	-0-
Law, justice and public safety	38,173	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	20,815	-0-	36
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	38,173	-0-	500	20,815	-0-	36
Excess of Revenues over <under> Expenditures	<38,173>	-0-	-0-	<15,795>	561,038	8,407
Other Financing Sources <Uses>:						
Operating transfers in	3,657	-0-	-0-	-0-	-0-	-0-
Operating transfers out	<15,817>	-0-	-0-	-0-	<561,038>	-0-
Total Other Financing Sources <Uses>	<12,160>	-0-	-0-	-0-	<561,038>	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<50,333>	-0-	-0-	<15,795>	-0-	8,407
Beginning fund balances	80,226	34	-0-	85,688	25,000	148,959
Adj to beginning fund balances	16,904	-0-	-0-	<3,400>	-0-	-0-
Residual equity transfers	-0-	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	97,130	34	-0-	82,288	25,000	148,959
Fund Balances - June 30	$ 46,797	$ 34	$ -0-	$ 66,493	$ 25,000	$ 157,366

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Child Welfare Trust	Public Assistance Trust	Special Silicosis	Revenue Sharing Trust	Counties Trial Assistance	Prisoner's Personal Property
Revenues:						
Taxes	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Licenses, fees & permits	-0-	-0-	-0-	-0-	-0-	-0-
Interest	-0-	-0-	-0-	-0-	-0-	5,529
Donations	-0-	-0-	-0-	-0-	-0-	-0-
Other	351,962	22,124	-0-	-0-	-0-	-0-
Total Revenues	351,862	22,124	-0-	-0-	-0-	5,529
Expenditures:						
General government	-0-	-0-	-0-	-0-	-0-	-0-
Health and social services	322,899	22,124	23,174	-0-	-0-	-0-
Education and support services	-0-	-0-	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	-0-	-0-
Recreation and resource development	-0-	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-	-0-
Total Expenditures	322,899	22,124	23,174	-0-	-0-	-0-
Excess of Revenues over <under> Expenditures	28,963	-0-	<23,174>	-0-	-0-	5,529
Other Financing Sources <Uses>:						
Operating transfers in	-0-	-0-	-0-	-0-	-0-	-0-
Operating transfers out	-0-	-0-	-0-	-0-	-0-	-0-
Total Other Financing Sources <Uses>	-0-	-0-	-0-	-0-	-0-	-0-
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	28,963	-0-	<23,174>	-0-	-0-	5,529
Beginning fund balances	43,429	-0-	124,509	-0-	14,579	6,744
Adj to beginning fund balances	-0-	-0-	-0-	-0-	-0-	-0-
Residual equity transfers	-0-	-0-	-0-	-0-	<14,579>	-0-
Beginning Fund Balances as adjusted	43,429	-0-	124,509	-0-	-0-	6,744
Fund Balances - June 30	$ 72,392	$ -0-	$ 101,335	$ -0-	$ -0-	$ 12,273

State of Nevada
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
All Expendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Supplemental CCRT Reserve	Subsequent Injury	Uninsured Employers Claim	Interim Finance Contingency	Disposal Radioactive Waste
Revenues:					
Taxes	$ -0-	$ 5,623	$ 56,731	$ -0-	$ -0-
Licenses, fees & permits	-0-	-0-	-0-	-0-	137,303
Interest	870	22,329	41	-0-	114,607
Donations	-0-	-0-	-0-	-0-	-0-
Other	-0-	-0-	-0-	-0-	-0-
Total Revenues	870	27,952	56,772	-0-	251,910
Expenditures:					
General government	-0-	-0-	-0-	15,921	-0-
Health and social services	-0-	5,623	66,463	-0-	-0-
Education and support services	870	-0-	-0-	-0-	-0-
Law, justice and public safety	-0-	-0-	-0-	-0-	75,556
Recreation and resource development	-0-	-0-	-0-	-0-	-0-
Other	-0-	266	-0-	-0-	-0-
Total Expenditures	870	5,889	66,463	15,921	75,556
Excess of Revenues over <under> Expenditures	-0-	22,063	<9,691>	<15,921>	176,354
Other Financing Sources <Uses>:					
Operating transfers in	-0-	-0-	9,691	3,078,419	18,060
Operating transfers out	-0-	-0-	-0-	<689,238>	-0-
Total Other Financing Sources <Uses>	-0-	-0-	9,691	2,389,181	18,060
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	-0-	22,063	-0-	2,373,260	194,414
Beginning fund balances	-0-	-0-	-0-	3,757,512	863,826
Adj to beginning fund balances	-0-	-0-	-0-	<178,384>	-0-
Residual equity transfers	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	-0-	-0-	-0-	3,579,128	863,826
Fund Balances - June 30	$ -0-	$ 22,063	$ -0-	$ 5,952,388	$ 1,058,240

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Total all Funds	N NV Child Home Henry Woods Christmas	WICHE Student Loan	Post Retirement	Permanent School
Operating Revenues:					
Interest	$ 3,371,569	$ 4,530	$ 69,466	$ 1,209,000	$ 2,088,573
Fines	1,446,470	-0-	-0-	-0-	1,446,470
Other	79,772	-0-	-0-	-0-	79,772
Total Operating Revenues	4,897,811	4,530	69,466	1,209,000	3,614,815
Operating Expenses:					
Benefit payments	1,988,000	-0-	-0-	1,988,000	-0-
Investment expense	8,000	-0-	-0-	8,000	-0-
Stipends	709,300	-0-	709,300	-0-	-0-
Other	9,784	1,456	8,328	-0-	-0-
Total Operating Expenses	2,715,084	1,456	717,628	1,996,000	-0-
Operating Income <Loss>	2,182,727	3,074	<648,162>	<787,000>	3,614,815
Nonoperating Revenues <Expenses>:					
Operating transfers in	892,875	-0-	892,875	-0-	-0-
Operating transfers out	<2,083,737>	-0-	-0-	-0-	<2,083,737>
Total Nonoperating Revenues <Expenses>	<1,190,862>	-0-	892,875	-0-	<2,083,737>
Net Income <Loss>	991,865	3,074	244,713	<787,000>	1,531,078
Beginning fund balances	45,768,231	43,005	5,732,964	21,328,000	18,664,262
Residual equity transfers	<20,508,000>	-0-	-0-	<20,508,000>	-0-
Adj to beginning fund balances	<2,813,690>	-0-	<2,689,657>	-0-	<124,033>
Beginning Fund Balances as adjusted	22,446,541	43,005	3,043,307	820,000	18,540,229
Fund Balances - June 30	$ 23,438,406	$ 46,079	$ 3,288,020	$ 33,000	$ 20,071,307

State of Nevada
Combining Statement of Revenues, Expenses, and Changes in Fund Balances
All Pension Trust Funds
For the Fiscal Year Ended June 30, 1983

	Total all Funds	Legislators Retirement System	Silicosis and Disabled Pension	Police/ Firemen's Retirement	Public Employees' Retirement
Operating Revenues:					
Interest	$ 110,607,449	$ 105,000	$ 600,449	$ 17,670,000	$ 92,232,000
Investment gain	16,771,000	-0-	-0-	-0-	16,771,000
Retirement contributions	131,723,000	113,000	-0-	19,117,000	112,493,000
Total Operating Revenues	259,101,449	218,000	600,449	36,787,000	221,496,000
Operating Expenses:					
Benefit payments	49,087,721	134,000	519,721	5,771,000	42,663,000
Investment expense	690,000	-0-	-0-	100,000	590,000
Investment loss	23,000	23,000	-0-	-0-	-0-
Refunds	7,233,000	15,000	-0-	524,000	6,694,000
Administrative expense	858,000	11,000	-0-	42,000	805,000
Total Operating Expenses	57,891,721	183,000	519,721	6,437,000	50,752,000
Operating Income <Loss>	201,209,728	35,000	80,728	30,350,000	170,744,000
Nonoperating Revenues <Expenses>:					
Operating transfers in	735,000	-0-	-0-	735,000	-0-
Operating transfers out	<735,000>	-0-	-0-	-0-	<735,000>
Total Nonoperating Revenues <Expenses>	-0-	-0-	-0-	735,000	<735,000>
Net Income <Loss>	201,209,728	35,000	80,728	31,085,000	170,009,000
Beginning fund balances	1,055,600,587	1,148,000	5,294,587	150,128,000	899,030,000
Adj to beginning fund balances	-0-	-0-	-0-	-0-	-0-
Beginning Fund Balances as adjusted	1,055,600,587	1,148,000	5,294,587	150,128,000	899,030,000
Fund Balances - June 30	$1,256,810,315	$ 1,183,000	$ 5,375,315	$ 181,213,000	$1,069,039,000

State of Nevada
Combining Statement of Changes in Financial Position
All Nonexpendable Trust Funds
For the Fiscal Year Ended June 30, 1983

	Total All Funds	N NV Child Home Henry Woods Christmas	WICHE Student Loan	Post Retirement	Permanent School
Sources of cash					
From operations					
Operating income <loss>	$ 2,182,156	$ 2,503	$ <648,162>	$ <787,000>	$ 3,614,815
Items not requiring <providing> cash					
Decrease <increase> in accrued interest and other receivables	575,765	-0-	<63,024>	362,000	276,789
Decrease in interfund receivables	87,219	-0-	-0-	-0-	87,219
Increase in due from other governments	<77,212>	-0-	-0-	-0-	<77,212>
Increase <decrease> in interfund payables	<321,602>	-0-	14,561	<55,000>	<281,163>
Increase in estimated stipends not requiring repayment	709,300	-0-	709,300	-0-	-0-
Other	8,242	-0-	8,242	-0-	-0-
Cash provided by operations	3,163,868	2,503	20,917	<480,000>	3,620,448
Nonoperating revenue <expenses>	<1,190,862>	-0-	892,875	-0-	<2,083,737>
Note principal collections	22,571	-0-	22,571	-0-	-0-
Decrease in investments	21,718,441	-0-	-0-	20,988,000	730,441
Prior period adjustment	<130,530>				<130,530>
Total sources of cash	23,583,486	2,503	936,363	20,508,000	2,136,622
Applications of cash					
Student loans issued	1,190,200	-0-	1,190,200	-0-	-0-
Purchase of investments	4,386	4,386	-0-	-0-	-0-
Transfer to General Fund	20,508,000	-0-	-0-	20,508,000	-0-
Total applications of cash	21,702,586	4,386	1,190,200	20,508,000	-0-
INCREASE <DECREASE> IN CASH	1,880,902	<1,883>	<253,837>	-0-	2,136,622
Cash at beginning of period	17,239,688	2,749	1,200,852	-0-	16,036,087
Cash at end of period	$ 19,120,590	$ 866	$ 947,015	$ -0-	$ 18,172,709

State of Nevada
Combining Statement of Changes in Financial Position
All Pension Trust Funds
For the Fiscal Year Ended June 30, 1983

	Total All Funds	Legislators' Retirement System	Silicosis/ Disabled Pension	Police/ Firemen's Retirement	Public Employees' Retirement
Sources of cash					
From operations					
Operating income <loss>	$ 201,207,728	$ 33,000	$ 80,728	$ 30,350,000	$ 170,744,000
Items not requiring <providing> cash					
Depreciation and amortization	2,055,000	-0-	-0-	-0-	2,055,000
Decrease <increase> in accrued interest and dividends	<4,982,748>	-0-	93,252	-0-	<5,076,000>
Decrease <increase> in other receivables	<1,974,000>	-0-	-0-	-0-	<1,974,000>
Decrease <increase> in interfund receivables	<31,085,000>	-0-	-0-	<31,085,000>	-0-
Increase <decrease> in accounts payable and accruals	321,000	-0-	-0-	-0-	321,000
Increase <decrease> in interfund payables	31,084,000	-0-	-0-	-0-	31,084,000
Loss <gain> on sale of investments	<16,748,000>	23,000	-0-	-0-	<16,771,000>
Cash provided by operations	179,877,980	56,000	173,980	<735,000>	180,383,000
Nonoperating revenue <expenses>	-0-	-0-	-0-	735,000	<735,000>
Proceeds from sale of investments	2,217,830,000	2,318,000	-0-	-0-	2,215,512,000
Increase in other liabilities	162,000	-0-	-0-	-0-	162,000
Decreases in other assets	278,000	-0-	-0-	-0-	278,000
Total sources of cash	2,398,147,980	2,374,000	173,980	-0-	2,395,600,000
Applications of cash					
Purchase of investments	2,396,753,000	2,374,000	-0-	-0-	2,394,379,000
Decrease in notes payable	20,000	-0-	-0-	-0-	20,000
Decrease in loan deposits and commitments	1,155,000	-0-	-0-	-0-	1,155,000
Total applications of cash	2,397,928,000	2,374,000	-0-	-0-	2,395,554,000
INCREASE <DECREASE> IN CASH	219,980	-0-	173,980	-0-	46,000
Cash at beginning of period	5,270,515	1,000	5,101,515	-0-	168,000
Cash at end of period	$ 5,490,495	$ 1,000	$ 5,275,495	$ -0-	$ 214,000

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1983

	Balance July 1, 1982	Additions	Deductions	Balance June 30, 1983
DISTRIBUTIVE SCHOOL FUND				
ASSETS				
Cash	$ 913,458	$ 188,091,950	$ 187,536,200	$ 1,469,208
Interfund Receivables	1,497,458	187,781,669	188,440,960	838,167
Total Assets	2,410,916	375,873,619	375,977,160	2,307,375
LIABILITIES				
Interfund Payables	-0-	1,314,412	-0-	1,314,412
Due to Other Governments	2,410,916	187,769,986	189,187,939	992,963
Total Liabilities	2,410,916	189,084,398	189,187,939	2,307,375
INTERGOVERNMENTAL TRUST FUND				
ASSETS				
Cash	1,211,726	251,066,377	250,481,850	1,796,253
Interfund Receivables	19,019,571	252,582,756	251,109,461	20,492,866
Total Assets	20,231,297	503,649,133	501,591,311	22,289,119
LIABILITIES				
Interfund Payables	54,606	268,689	289,360	33,935
Due to Other Governments	20,171,968	252,313,725	250,235,574	22,250,119
Other Liabilities	4,723	342	-0-	5,065
Total Liabilities	20,231,297	252,582,756	250,524,934	22,289,119
MOTOR VEHICLE				
ASSETS				
Cash	5,155,910	72,938,313	71,851,220	6,243,003
Interfund Receivables	686	-0-	686	-0-
Total Assets	5,156,596	72,938,313	71,851,906	6,243,003
LIABILITIES				
Interfund Payables	1,999,788	2,907,733	2,146,576	2,760,945
Due to Other Governments	2,388,689	1,353,434	2,388,689	1,353,434
Deposits	758,085	218,271	137,909	838,447
Other Liabilities	10,034	68,459,085	67,178,942	1,290,177
Total Liabilities	5,156,596	72,938,523	71,852,116	6,243,003
RESTITUTION TRUST				
ASSETS				
Cash	233,168	130,180	53,360	309,988
LIABILITIES				
Other Liabilities	233,168	130,180	53,360	309,988

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1983

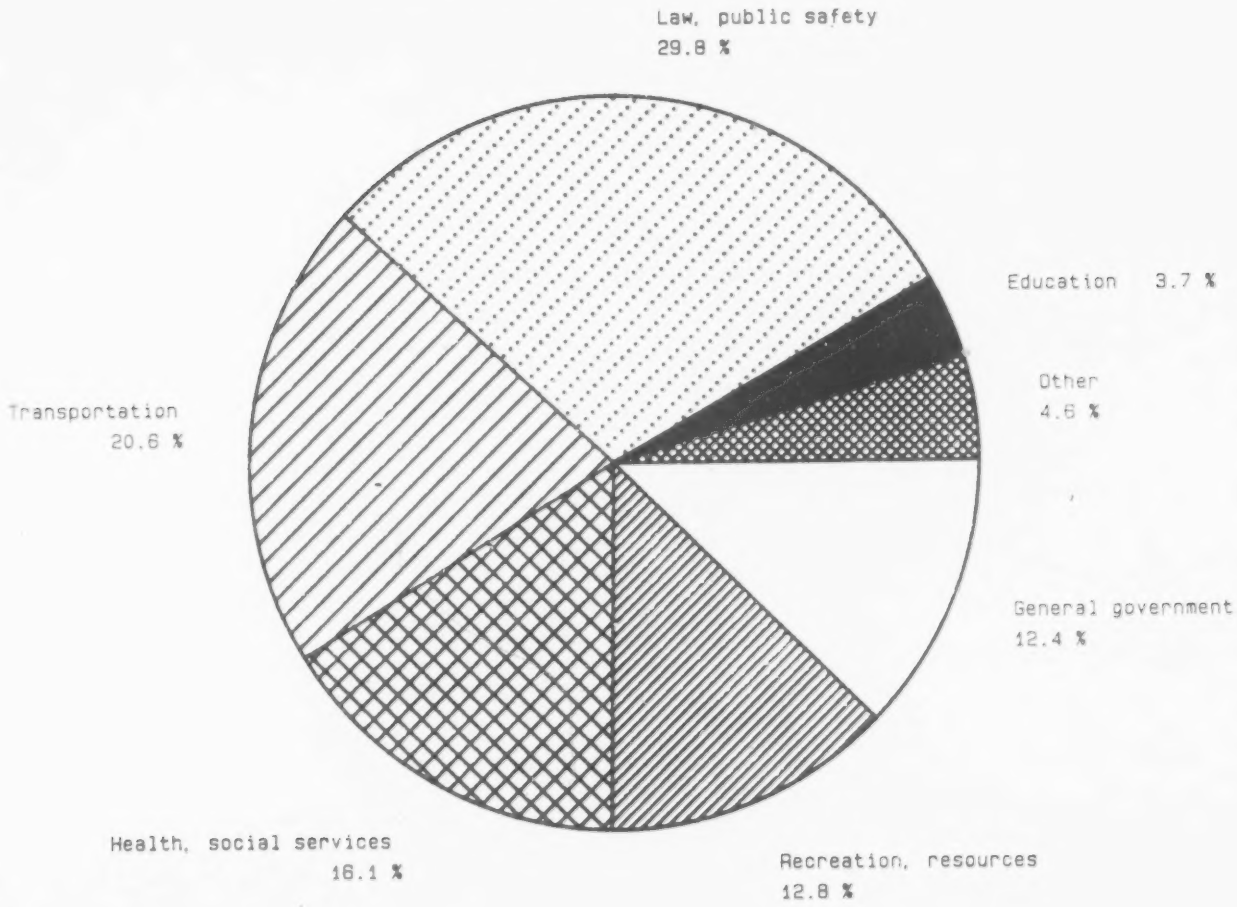
	Balance July 1, 1982	Additions	Deductions	Balance June 30, 1983
SOCIAL SECURITY REVOLVING FUND				
ASSETS				
Cash	206,763	2,350,881	2,553,757	3,887
LIABILITIES				
Due to Other Governments	206,763	2,350,881	2,553,757	3,887
LOCAL GOVERNMENT POOLED INVESTMENTS				
ASSETS				
Cash	300,814	1,709,000	265,578	1,744,236
Accrued Interest	-0-	23,188	-0-	23,188
Due From Other Governments	741,186	198,578	-0-	939,764
Total Assets	1,042,000	1,930,766	265,578	2,707,188
LIABILITIES				
Interfund Payables	-0-	939,764	-0-	939,764
Due to Other Governments	300,814	1,732,188	265,578	1,767,424
Other Liabilities	741,186	198,578	939,764	-0-
Total Liabilities	1,042,000	2,870,530	1,205,342	2,707,188
PAYROLL TRUST				
ASSETS				
Cash	34,543	162,633,153	161,772,983	894,713
Interfund Receivables	6,507,496	156,125,657	162,633,153	-0-
Total Assets	6,542,039	318,758,810	324,406,136	894,713
LIABILITIES				
Interfund Payables	-0-	2,962	-0-	2,962
Other liabilities	6,542,039	156,091,114	161,741,402	891,751
Total Liabilities	6,542,039	156,094,076	161,741,402	894,713
TAXATION BOND TRUST				
ASSETS				
Cash	2,231,200	634,415	574,568	2,291,047
Interfund Receivables	41,573	-0-	41,573	-0-
Total Assets	2,272,773	634,415	616,141	2,291,047
LIABILITIES				
Interfund Payables	5,338	-0-	5,338	-0-
Deposits	2,267,435	634,415	610,803	2,291,047
Total Liabilities	2,272,773	634,415	616,141	2,291,047

State of Nevada
Combining Statement of Changes in Assets and Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 1983

	Balance July 1, 1982	Additions	Deductions	Balance June 30, 1983
STALE CLAIMS				
ASSETS				
Cash	40,582	319,598	268,340	91,840
LIABILITIES				
Interfund Payables	1,677	70,144	71,821	-0-
Other Liabilities	38,905	249,454	196,519	91,840
Total Liabilities	40,582	319,598	268,340	91,840
GAMING TAX SURETY BOND TRUST				
ASSETS				
Cash	18,100	22,000	37,600	2,500
LIABILITIES				
Deposits	18,100	22,000	37,600	2,500
LABOR COMMISSIONER BOND TRUST				
ASSETS				
Cash	3,000	1,000	1,000	3,000
LIABILITIES				
Deposits	3,000	1,000	1,000	3,000
TOTALS - ALL AGENCY FUNDS				
ASSETS				
Cash	10,349,264	679,896,367	675,396,456	14,849,675
Accrued Interest	-0-	23,188	-0-	23,188
Interfund Receivables	27,066,784	596,490,082	602,225,833	21,331,033
Due From Other Governments	741,186	198,578	-0-	939,764
Total Assets	38,157,234	1,276,608,715	1,277,622,289	37,143,660
LIABILITIES				
Interfund Payables	2,061,409	5,515,387	2,524,778	5,052,018
Due to Other Governments	25,479,150	445,520,214	444,631,537	26,367,827
Deposits	3,046,620	875,686	787,312	3,134,994
Other Liabilities	7,570,055	225,128,753	230,109,987	2,588,821
Total Liabilities	$ 38,157,234	$ 677,040,040	$ 678,053,614	$ 37,143,660

STATE OF NEVADA

General Fixed Assets by Function



Total general fixed assets at June 30, 1983, was $218,176,180.

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State of Nevada
Statement of General Fixed Assets - By Sources
June 30, 1983

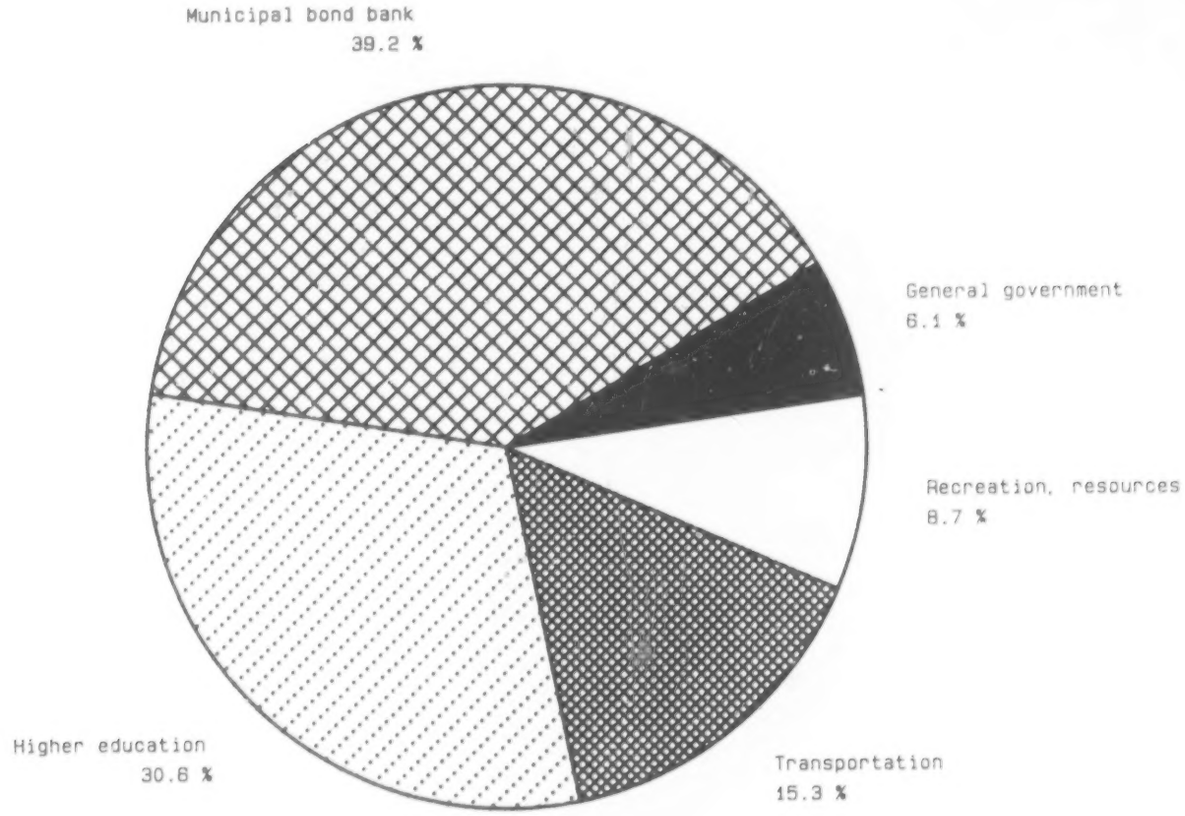
	Total
General Fixed Assets:	
Land	$ 13,617,242
Buildings	185,381,676
Improvement other than buildings	2,213,974
Equipment	16,963,288
Total General Fixed Assets	218,176,180
Investments in General Fixed Assets from:	
General obligation bonds	$ 36,107,000
Federal grants	17,980,929
General Fund revenues	141,094,119
Special revenue fund revenues	22,974,773
Gifts	19,359
Total Investment in General Fixed Assets	$ 218,176,180

State of Nevada
Statement of General Fixed Assets -
By Function and Activity
Year Ended June 30, 1983

Function	Total	Land	Buildings	Improvements Other Than Buildings	Equipment
General Government	$ 26,580,088	$ 1,733,561	$ 24,257,999	$ -0-	$ 588,528
Education & Support Svcs.	7,560,747	-0-	6,935,288	-0-	625,459
Health & Human Services	35,356,543	131,410	31,056,910	-0-	4,168,223
Law, Justice & Public Safety	65,223,981	24,726	64,605,977	56,393	536,885
Recreation & Resource Development	27,979,973	9,673,243	12,735,013	2,157,581	3,414,136
Transportation	45,396,355	1,932,796	38,463,559	-0-	5,000,000
Other	10,078,493	121,506	7,326,930	-0-	2,630,057
Total	$ 218,176,180	$ 13,617,242	$ 185,381,676	$ 2,213,974	$ 16,963,288

STATE OF NEVADA

General Long-Term Obligations by Function



Total general long-term obligations at June 30, 1983, was $130,538,000.

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State of Nevada
Statement of Changes in General Long-Term Obligations
For the Fiscal Year Ended June 30, 1983

Exhibit J-1
Page 1 of 1

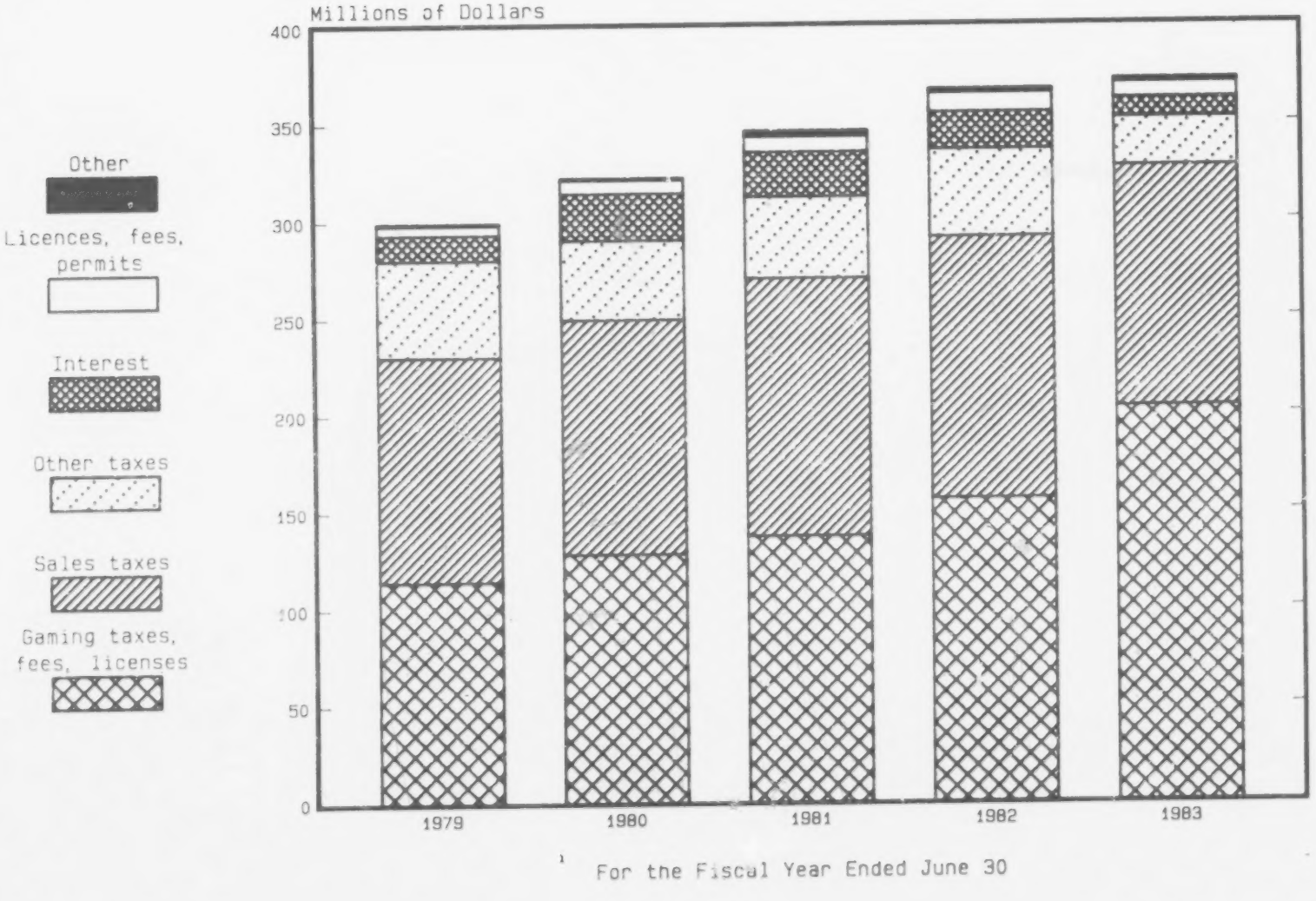
	Balance July 1, 1982	Adjustments	Obligations Incurred	Obligations Retired	Debt Service Fund Operations	Balance June 30, 1983
General Obligation Bonds:						
Amount available in Debt Service Fund	$ 345,019	$ -0-	$ -0-	$ -0-	$ <345,019>	$ -0-
Amount to be provided for retirement of long-term debt obligations	17,905,981	59,000,000	34,522,000	1,493,000	345,019	110,280,000
Total General Obligation Bonds	18,251,000	59,000,000	34,522,000	1,493,000	-0-	110,280,000
Special Obligation Bonds:						
Amount available in Debt Service Fund	1,854,375	-0-	-0-	-0-	<134,999>	1,719,376
Amount to be provided for retirement of long-term obligations	23,145,625	-0-	-0-	5,000,000	134,999	18,280,624
Total Special Obligation Bonds	25,000,000	-0-	-0-	5,000,000	-0-	20,000,000
Capital Lease Obligations:						
Amount to be provided for retirement of long-term obligations	-0-	247,000	97,000	86,000	-0-	258,000
Total Available and to be Provided	$ 43,251,000	$ 59,247,000	$ 34,619,000	$ 6,579,000	$ -0-	$130,538,000
General Obligation Bonds Outstanding:						
Subject to constitutional debt limit	$ 2,420,000	$ 40,000,000	$ -0-	$ 365,000	$ -0-	$ 42,055,000
Exempt from constitutional debt limit	15,831,000	19,000,000	34,522,000	1,128,000	-0-	68,225,000
Total General Obligation Bonds Outstanding	18,251,000	59,000,000	34,522,000	1,493,000	-0-	110,280,000
Special Obligation Bonds Outstanding	25,000,000	-0-	-0-	5,000,000	-0-	20,000,000
Capital Lease Obligations Outstanding	-0-	247,000	97,000	86,000	-0-	258,000
Total General Long-Term Obligations Outstanding	$ 43,251,000	$ 59,247,000	$ 34,619,000	$ 6,579,000	$ -0-	$130,538,000

State of Nevada
Schedule of General Long-Term Obligations
June 30, 1983

	Interest Rate Percentage	Final Maturity Date	Authorized	Issued	Retired	Outstanding
GENERAL OBLIGATION BONDS						
Subject to Constitutional Debt Limit:						
Series 7/1/65 - Improvement	3.00-4.50	1984	$ 2,800,000	$ 2,800,000	$ 2,500,000	$ 300,000
Series 6/1/74 - Improvement Refunding	5.50-5.75	1989	2,940,000	2,940,000	1,185,000	1,755,000
Series 8/1/81 - University System Project	8.20-10.25	2000	40,000,000	40,000,000	-0-	40,000,000
Subtotal			45,740,000	45,740,000	3,685,000	42,055,000
Exempt from Constitutional Debt Limit:						
Series 8/1/63 - Marlette Lake	3.00	1983	1,650,000	1,650,000	1,567,000	83,000
Series 6/1/74 - Park Land Acquisition Refunding	5.50-5.70	1987	1,830,000	1,830,000	825,000	1,005,000
Series 5/15/76 - Park Land Acquisition Refunding	4.30-4.90	1988	1,585,000	1,585,000	780,000	805,000
Series 8/1/77 - Capitol Renovation	4.50-5.00	1996	6,000,000	6,000,000	400,000	5,600,000
Series 10/1/77 - Park and Recreation	4.50-6.00	1994	5,000,000	5,000,000	400,000	4,600,000
Series 11/1/79 - Park and Recreation	6.40-7.00	1994	1,622,000	1,622,000	37,000	1,585,000
Series 12/1/81 - Park and Recreation	9.00-11.00	1991	1,500,000	1,500,000	95,000	1,405,000
Series 12/1/81 - Municipal Bond Bank Project Number 1	9.40-11.30	1996	19,000,000	19,000,000	-0-	19,000,000
Series 6/1/82A - Municipal Bond Bank Project Number 1A	10.50-12.00	1997	13,000,000	13,000,000	350,000	12,650,000
Series 6/1/82B - Municipal Bond Bank Project Number 2	11.80-13.00	2002	2,500,000	2,500,000	30,000	2,470,000
Series 8/1/82 - Land Acquisition	9.80-11.00	1992	2,000,000	2,000,000	-0-	2,000,000
Series 12/1/82 - Municipal Bond Bank Projects Number 3-8	8.50-10.50	2003	17,022,000	17,022,000	-0-	17,022,000
Subtotal			72,709,000	72,709,000	4,484,000	68,225,000
Total General Obligation Bonds			118,449,000	118,449,000	8,169,000	110,280,000
SPECIAL OBLIGATION BONDS						
Exempt from Constitutional Debt Limit:						
Series 4/1/82 - Highway Improvement Revenue (Motor Vehicle Fuel Tax)	8.80-10.80	1987	25,000,000	25,000,000	5,000,000	20,000,000
Total Bonds			$143,449,000	$143,449,000	$ 13,169,000	130,280,000
CAPITAL LEASE OBLIGATIONS						258,000
Total General Long-Term Obligations						$130,538,000

STATE OF NEVADA GENERAL FUND

Revenues in Support of General Fund Appropriations



Supplementary

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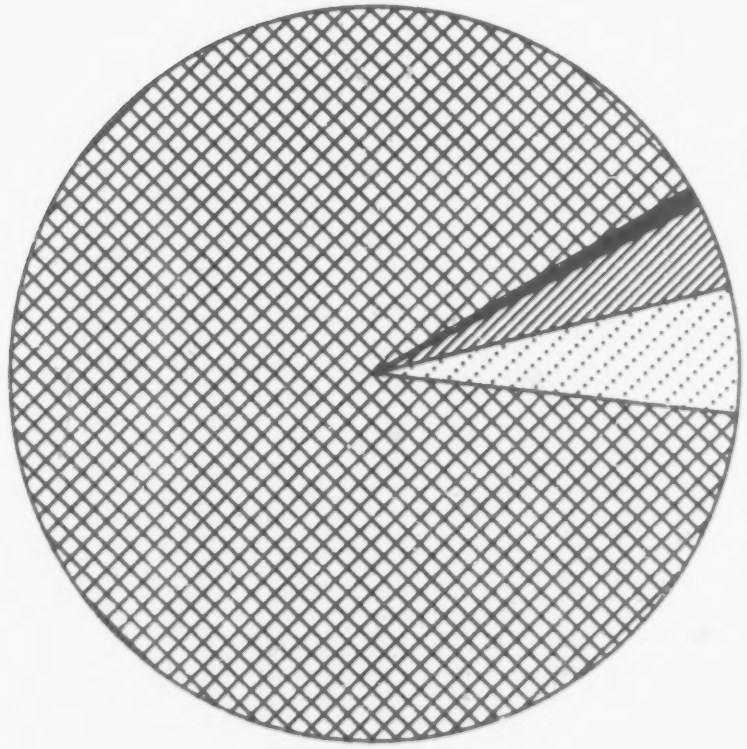
DISTRIBUTION OF GAMING TAX AND FEE INCOME

For the Fiscal Year Ended June 30, 1983



Total gaming tax, fee and license income was $229,227,580.

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropriations	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
Office of the Governor	$ -0-	$ 780,012	$ 14,317	$ 794,329	$ 686,475	$ 106,854	$ 1,000
Governors Mansion	-0-	139,015	-0-	139,015	114,324	24,691	-0-
Lieutenant Governor	-0-	76,900	1,320	78,220	58,903	4,381	14,936
Extradition Coordinator	-0-	357,907	-0-	357,907	290,028	67,879	-0-
Attorney General Admin Acct	-0-	1,606,259	1,307,166	2,913,425	2,818,510	94,915	-0-
Attorney General Special Account	-0-	125,000	-0-	125,000	65,508	59,492	-0-
Medical Malpractice	1,788	18,000	-0-	19,788	695	19,093	-0-
Secretary of State	-0-	790,946	-0-	790,946	697,855	93,091	-0-
State Treasurer	-0-	303,072	38,107	341,179	314,872	26,307	-0-
State Controller	-0-	1,371,222	-0-	1,371,222	1,282,483	88,739	-0-
State Personnel							
State Agencies Training	-0-	22,500	-0-	22,500	6,014	16,486	-0-
Department of General Services							
Records Management Services	-0-	31,233	129,593	160,826	147,728	6,302	6,796
Reproduction Centers	4,944	29,117	167,497	201,558	192,932	-0-	8,626
Buildings & Grounds	240,804	4,704	3,711,860	3,957,368	3,317,195	3,252	636,921
Judiciary							
Board of Law Library Trustees	-0-	259,350	-0-	259,350	233,798	25,552	-0-
District Judges' Continuing Education	20,342	27,000	4,577	51,919	40,490	11,429	-0-
Admin Office of the Courts	-0-	223,244	17,225	240,469	231,737	7,542	1,190
District Judges' Salary	-0-	1,496,381	-0-	1,496,381	1,494,781	1,600	-0-
District Judges' Pensions	-0-	106,466	-0-	106,466	77,302	29,164	-0-
Supreme Ct Justice & Widow Pen	-0-	56,537	-0-	56,537	54,114	2,423	-0-
District Judges' Travel	-0-	39,500	-0-	39,500	33,918	5,582	-0-
Supreme Court	-0-	1,537,246	-0-	1,537,246	1,410,322	126,924	-0-
Board of Pardons Comm	-0-	39,265	-0-	39,265	28,681	10,584	-0-
Retired Justices-Duty	-0-	29,000	-0-	29,000	9,016	19,984	-0-
Judicial Selection	-0-	6,148	-0-	6,148	38	6,110	-0-
Law Library	-0-	282,550	-0-	282,550	274,730	7,820	-0-
Economic Development	-0-	927,801	43,564	971,365	908,407	60,943	2,015
Nevada Magazine	133,876	98,048	636,419	868,343	816,677	51,666	-0-
Public Works Board							
State Planning Board	-0-	610,085	-0-	610,085	522,515	87,570	-0-
MacKay School of Mines UNR	957,970	1,827,700	-0-	2,785,670	2,580,478	-0-	205,192
Business Hotel Admin UNLV	26,177	3,185,644	520,000	3,731,821	3,651,490	-0-	80,331
1981 CIP UNLV	57,000	117,122	114,878	289,000	1,100	-0-	287,900
Department of Taxation	2,815	4,222,277	315,947	4,541,039	4,071,865	467,019	2,155
Sr Citizens Prop Tax Assist	-0-	1,900,000	-0-	1,900,000	1,601,882	298,118	-0-
Qualified Heat/Cool Sys Tax	-0-	100,000	-0-	100,000	5,103	94,897	-0-
Comm for Veterans' Affairs	-0-	210,548	-0-	210,548	189,089	21,459	-0-

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropriations	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
Equal Rights Commission	-0-	365,699	-0-	365,699	298,451	67,248	-0-
Indian Affairs Commission	-0-	95,334	-0-	95,334	78,659	16,675	-0-
Legislature							
Interim Finance Committee	3,575,533	178,614	50,731	3,804,878	705,021	-0-	3,099,857
Legislative Counsel Bureau	430,891	8,111,837	-0-	8,542,728	7,746,396	-0-	796,332
Data Processing Facility							
CDP/Water Resources Files	-0-	14,399	-0-	14,399	14,399	-0-	-0-
Public Defender	-0-	229,220	410,797	640,017	598,047	41,970	-0-
Department of Administration							
Gen Fd Out of State Travel	-0-	75,000	-0-	75,000	35,933	39,067	-0-
Budget Division	-0-	673,524	3,024	676,548	637,899	38,649	-0-
High School Rodeo Assoc	-0-	10,000	-0-	10,000	10,000	-0-	-0-
Group Insurance Committee	-0-	1,500	-0-	1,500	82	1,418	-0-
Merit Award Board	-0-	5,500	-0-	5,500	2,333	3,167	-0-
Clear Creek Youth Center	4,158	127,365	68,326	199,848	180,184	19,664	-0-
Executive Bill Drafting	-0-	35,000	-0-	35,000	-0-	-0-	35,000
Judicial Discipline	-0-	19,982	-0-	19,982	13,745	6,237	-0-
Comm Postsec Inst Auth	-0-	67,015	60,237	127,252	118,917	8,335	-0-
Department of Education							
Care of Deaf & Blind	49,946	584,155	-0-	634,101	355,613	278,488	-0-
Education Administration	-0-	900,148	4,597	904,745	873,857	30,888	-0-
Vocational Education	11,312	328,317	1,909,290	2,248,919	2,085,730	162,460	729
Adult Basic Education	1,352	15,238	300,597	317,187	308,299	-0-	8,888
Distributive School Fund	714,474	152,572,584	35,221,528	188,508,587	185,968,222	2,540,365	-0-
School Lunch Program	26,900	360,054	5,724,852	6,111,806	5,958,075	54,000	99,731
Professional Standards Comm	-0-	8,160	-0-	8,160	6,350	1,810	-0-
Nevada Historical Society	-0-	249,851	16,268	266,119	231,304	34,815	-0-
Nevada State Library							
State Archives	-0-	150,412	-0-	150,412	142,539	7,873	-0-
Library	110	898,736	446,163	1,345,009	1,210,934	129,739	4,336
Library Cooperation	-0-	154,162	-0-	154,162	151,853	2,309	-0-
Nevada State Museum							
Lost City Museum	-0-	111,287	-0-	111,287	107,339	3,948	-0-
Museum	-0-	621,965	36,278	658,243	589,742	68,501	-0-
Dept of Museum & History	-0-	67,649	-0-	67,649	46,688	20,961	-0-
State Museum Las Vegas	-0-	161,022	-0-	161,022	125,879	35,143	-0-
Virginia & Truckee Railroad	-0-	61,030	3,951	64,981	57,602	7,379	-0-
University of Nevada							
Wiche Loan Program	1,118,648	989,775	32,292	2,140,715	1,193,700	96,900	850,115
Reno Campus Instruction	-0-	22,156,941	6,311,158	28,468,099	27,429,059	1,039,040	-0-

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropriations	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
University Medical School	-0-	4,476,858	882,940	5,359,798	5,132,612	227,186	-0-
Intercollegiate Athletics UNR	-0-	750,000	-0-	750,000	712,497	37,503	-0-
Medical School Intern Program	-0-	400,000	-0-	400,000	399,025	975	-0-
Statewide Svc UNR	-0-	1,921,240	-0-	1,921,240	1,808,958	112,282	-0-
University System Admin	-0-	803,372	91,446	894,818	853,167	41,651	-0-
Nevada Southern Instruction	-0-	19,053,256	5,650,203	24,703,459	23,638,784	1,064,675	-0-
Intercollegiate Athletics UNLV	-0-	750,000	-0-	750,000	712,500	37,500	-0-
Agricultural Experiment Station	-0-	2,596,291	-0-	2,596,291	2,594,252	2,039	-0-
Agri Extension Service	-0-	2,010,138	-0-	2,010,138	1,657,032	353,106	-0-
University Computer Center	-0-	2,243,970	-0-	2,243,970	2,242,726	1,244	-0-
Nat Defense Student Loans	-0-	50,000	-0-	50,000	23,247	26,753	-0-
Elko Community College	-0-	1,231,169	160,155	1,391,324	1,326,032	65,292	-0-
Higher Ed Compact Wstrn Region	-0-	90,377	-0-	90,377	87,183	3,194	-0-
University Press	-0-	205,927	-0-	205,927	194,279	11,648	-0-
Statewide Svc UNLV	-0-	322,600	-0-	322,600	306,210	16,390	-0-
U of N Business Center-North	-0-	1,741,598	-0-	1,741,598	1,739,405	2,193	-0-
U of N Business Center-South	-0-	1,237,422	-0-	1,237,422	1,236,570	852	-0-
Desert Research Institute	-0-	1,465,214	-0-	1,465,214	1,388,888	76,326	-0-
Clark Co Community College	-0-	6,097,588	1,555,763	7,653,351	7,344,613	308,738	-0-
Western Nev Community College	-0-	2,280,965	347,780	2,628,745	2,506,904	121,841	-0-
Drip Irrigation System	-0-	75,000	-0-	75,000	74,979	21	-0-
Truckee Meadows Com College	-0-	3,789,152	983,452	4,772,604	4,576,832	195,772	-0-
Nurses Challenge Grant	-0-	67,000	-0-	67,000	67,000	-0-	-0-
Nevada Council On the Arts	2,609	121,427	339,980	464,016	449,979	13,362	675
Department of Human Resources							
Health Planning and Resources	89,104	55,508	282,087	426,699	401,609	6,196	18,894
Probation Subsidies	-0-	755,253	-0-	755,253	753,535	1,718	-0-
Youth Alternative Placement	-0-	692,000	26,262	718,262	708,624	9,638	-0-
Youth Services Division	-0-	201,838	43,060	244,898	211,236	33,662	-0-
Director's Office	-0-	354,405	-0-	354,405	296,236	58,169	-0-
Older Americans Act	22,608	509,188	3,550,591	4,082,387	3,982,439	82,207	17,741
Cancer Control Registry	-0-	81,501	49,842	131,343	122,099	9,244	-0-
Developmental Disabilities	99,613	912	277,790	378,315	279,199	-0-	99,116
Comm to Hire the Handicapped	-0-	118,860	-0-	118,860	116,024	2,836	-0-
Child Abuse Program	-0-	66,283	-0-	66,283	66,283	-0-	-0-
Community Training Center	-0-	905,401	787,913	1,693,314	1,692,810	504	-0-
Las Vegas Mental Health Center	14,417	2,944,224	1,017,601	3,976,242	3,589,291	372,534	14,417
Nevada Mental Health Institute	67,832	6,572,774	2,369,836	9,010,442	7,513,679	1,463,663	33,100
MH/MR Home Care	-0-	110,000	-0-	110,000	110,000	-0-	-0-
Resident Placement	313,044	180,923	732,263	1,226,230	853,436	54,987	317,807

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropria-tions	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
Mntl Hygiene-Mntl Retardation	-0-	693,117	39,104	732,221	651,700	80,521	-0-
Henderson Mental Health Center	-0-	1,509,921	420,742	1,930,663	1,789,524	141,139	-0-
Alcoholism Division	35,961	1,058,729	1,630,980	2,725,670	2,549,553	160,134	15,983
Northern Nevada Childrens Home	-0-	756,149	16,686	772,835	709,936	62,899	-0-
MH/MR Regional Training	-0-	47,345	-0-	47,345	25,882	21,463	-0-
So Nevada Childrens Home	7,321	717,876	27,492	752,689	693,453	59,236	-0-
Nevada Girls Training Center	-0-	1,737,511	45,309	1,782,820	1,686,451	96,369	-0-
Dental Health	5,000	225,768	141,086	371,854	354,785	17,069	-0-
Vital Statistics	1,793	304,939	125,666	432,398	430,004	2,394	-0-
Consumer Health Protection	-0-	580,715	555,411	1,136,126	987,535	148,591	-0-
Foster Grandparent Program	6,657	81,147	189,057	276,861	246,637	234	29,990
Health Aid to Counties	-0-	679,588	115,702	795,290	678,352	116,938	-0-
MCH Title I	20,769	675,278	340,326	1,036,373	992,851	43,522	-0-
Health Fac Hosp Licensing	960	193,463	323,722	518,145	478,683	21,705	17,757
Gonorrhea Grant	2,876	63,990	206,587	273,453	266,382	7,071	-0-
Tuberculosis Control	-0-	249,585	60,000	309,585	276,242	33,343	-0-
Bureau of Lab & Research	-0-	640,394	247,218	887,612	729,311	133,301	25,000
Bur of Matrnl Child & Sch Hlth	135,000	2,804,939	716,760	3,656,699	3,095,238	561,461	-0-
State Health Officer	36,998	293,780	154,543	485,321	401,388	83,933	-0-
Bur of Community Hlth Services	7,816	367,138	378,239	753,193	665,032	85,893	2,268
Welfare Administration	262,327	4,486,300	7,620,202	12,368,829	11,043,712	1,325,117	-0-
Child Welfare	-0-	2,850,822	1,068,336	3,919,158	3,157,376	761,782	-0-
Aid to Dependent Children	268,667	5,737,500	5,717,328	11,723,495	11,385,305	338,190	-0-
Child Protection	-0-	14,749	30,805	45,554	30,805	14,749	-0-
Assistance to Aged & Blind	201,551	2,953,057	-0-	3,154,608	2,499,000	655,608	-0-
Food Stamp Program	-0-	2,154,705	2,024,645	4,179,350	3,916,659	261,149	1,542
Emergency Medical Services	1,954	289,629	48,112	339,695	323,561	16,134	-0-
Medical Care, Title XIX	7,618,638	43,056,939	37,273,034	87,948,611	74,099,574	1,386,941	12,462,096
Home Making Services	-0-	158,031	474,092	632,123	556,635	75,488	-0-
Services to the Blind	86	592,804	549,775	1,142,665	1,067,671	73,104	1,890
Nevada Youth Training Center	744	3,001,751	149,622	3,152,117	2,929,981	168,786	53,350
Youth Parole	-0-	568,519	-0-	568,519	531,616	36,903	-0-
Voc Rehab	57,763	1,378,681	2,843,810	4,280,254	4,029,279	195,669	55,306
Work Incentive Program	-0-	49,805	7,578	57,383	29,974	27,409	-0-
Community Awareness Project	28,679	7,000	141,795	177,474	157,973	7,000	12,501
Social Services for the Blind	-0-	50,416	134,310	184,726	179,008	5,718	-0-
Desert Developmental Center	14,100	384,226	3,405,323	3,803,649	3,770,348	31,456	1,845
Sierra Developmental Center	-0-	487,106	3,203,322	3,690,428	3,477,528	212,900	-0-
CBS Washoe County	4,578	705,825	214,775	925,178	867,320	57,746	112
Retired Senior Volunteer Program	2,756	14,045	72,779	89,580	86,992	-0-	2,588

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropriations	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
Genetics	-0-	82,887	5,345	88,232	57,950	30,282	-0-
Fac for the Mental Offender	-0-	1,481,188	3,217	1,484,405	1,399,918	84,487	-0-
Childrens Behavioral Services	-0-	1,965,325	719,126	2,684,451	2,546,406	138,045	-0-
Reno Mental Health Center	-0-	828,624	391,798	1,220,422	1,083,054	137,368	-0-
Rural Clinics	2,985	1,764,838	2,555,176	4,322,999	2,913,583	111,077	1,298,339
Department of the Military							
Adj Gen & Nev National Guard	-0-	789,054	718,490	1,507,544	1,392,208	115,336	-0-
Tuition Waiver	7,262	27,500	45,000	79,762	76,180	3,582	-0-
Civil Defense & Disaster Agncy	-0-	99,220	87,475	186,695	174,729	11,966	-0-
Nevada State Prison							
Dept/Prisons-Directors Office	-0-	3,974,226	109,928	4,084,154	3,780,086	304,068	-0-
Southern Nevada Prison	-0-	4,967,119	16,694	4,983,813	4,503,254	480,559	-0-
Nevada Womens Corr Center	-0-	1,364,973	13,385	1,378,358	1,310,201	68,157	-0-
No Nev Correctional Center	-0-	6,383,177	135,309	6,518,486	5,969,205	549,281	-0-
Nevada State Prison	-0-	5,769,849	386,612	6,156,461	5,886,610	269,851	-0-
Prison Honor Camp	-0-	820,423	20,641	841,064	730,537	110,527	-0-
Restitution Center North	-0-	199,737	104	199,841	34,166	165,675	-0-
Restitition Center South	-0-	211,167	81,299	292,466	273,636	18,830	-0-
Southern Desert Correction Ctr	-0-	4,774,662	154,516	4,929,178	4,407,640	521,538	-0-
Parole & Probation	-0-	5,297,373	47,014	5,344,387	4,719,340	625,047	-0-
Parole & Probation Halfway House	-0-	469,154	7,994	477,148	237,485	239,663	-0-
Parole Board	-0-	226,337	-0-	226,337	208,505	17,832	-0-
Department of Commerce							
Dept of Commerce-Director	-0-	207,027	3,941	210,968	189,772	21,196	-0-
Consumer Affairs	-0-	219,958	24,272	244,230	210,659	12,571	21,000
Insurance Division	9,366	1,134,985	-0-	1,144,351	925,209	219,142	-0-
Unclaimed Property	-0-	116,610	18,833	135,443	119,592	15,851	-0-
Fire Marshall	-0-	371,333	39,347	410,680	398,718	11,962	-0-
Ins Co Audit Exam Revolving	41,212	115,177	677,400	833,789	611,075	-0-	222,714
Real Estate Division	660	695,410	138,165	834,235	720,147	86,479	27,609
Financial Institutions	-0-	614,326	108	614,434	531,556	82,878	-0-
Self Insured Workers Comp	-0-	98,012	832	98,844	65,301	33,543	-0-
Labor Commission	-0-	478,659	3,882	482,541	413,065	69,476	-0-
Public Service Commission	510,711	367,541	2,690,668	3,568,920	2,843,770	-0-	725,150
Athletic Commission	-0-	131,728	-0-	131,728	105,753	-0-	25,975
Gaming							
Gaming Control Board	-0-	10,209,896	-0-	10,209,896	8,919,540	1,290,356	-0-
Colorado River Commission	322,672	65,857	228,346	616,875	311,417	15,577	289,881
Environmental Protection	61,198	729,474	1,019,510	1,810,182	1,630,393	149,497	30,292
Division of Mineral Resources	-0-	72,277	-0-	72,277	39,803	32,474	-0-

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropriations	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
Environmental Protection Comm I	-0-	68,677	-0-	68,677	53,896	14,781	-0-
Department of Conservation	-0-	313,506	-0-	313,506	236,614	76,892	-0-
Div of Conservation Districts	8,699	64,582	200	73,481	49,226	15,557	8,698
Committee on Federal Lands	-0-	12,240	-0-	12,240	7,316	4,924	-0-
Division of State Parks	207,383	2,296,347	496,808	3,000,538	2,501,339	280,045	219,154
State Park Planning & Dvlpmnt	-0-	402,953	54,111	457,064	404,581	52,483	-0-
Division of Water Resources	-0-	1,300,080	-0-	1,300,080	1,082,146	217,934	-0-
California Nevada Compact Comm	-0-	500	-0-	500	31	469	-0-
Division of State Lands	10,000	227,537	3,080	240,617	226,521	14,096	-0-
Division of Forestry	2,669	1,239,649	420,050	1,662,368	1,482,255	180,113	-0-
Forest Fire Suppression	-0-	150,000	243,576	393,576	220,340	173,236	-0-
Forestry Honor Camp	-0-	637,220	71,808	709,028	636,098	72,930	-0-
Water Resources Legal Cost	378,709	250,000	-0-	628,709	300,578	-0-	328,131
Tahoe Regional Planning Agency	-0-	150,000	-0-	150,000	150,000	-0-	-0-
Hist Preservation & Archeology	27	91,400	282,954	374,381	354,501	19,880	-0-
Division of Water Planning	18,879	90,735	1,710	111,324	96,559	14,765	-0-
Marlette Hobart	-0-	33,085	-0-	33,085	20,117	12,968	-0-
Rural Fire Departments	-0-	30,000	-0-	30,000	25,875	4,125	-0-
Forestry Nurseries	-0-	24,140	112,554	136,694	115,381	3,571	17,742
Comstock Historic District Comm	-0-	16,195	460	16,655	14,308	2,347	-0-
Wildlife Account Admin	1,354,141	194,909	6,144,283	7,693,333	6,222,350	28,033	1,442,950
Department of Energy							
Wstrn Interstate Nuclear Comp	-0-	15,000	-0-	15,000	-0-	15,000	-0-
Department of Energy	-0-	112,895	68,203	181,098	167,326	13,772	-0-
Energy Research & Development	-0-	32,507	206,680	239,187	229,887	9,300	-0-
Department of Agriculture							
Plant Industry Fund	16,678	1,331,805	119,647	1,468,130	1,210,778	235,009	22,343
Veterinary Medical Svc	639	478,061	56,867	535,567	464,424	56,328	14,815
Predatory Animl & Rodnt Cntrol	-0-	315,109	35,000	350,109	293,107	57,002	-0-
Mining Cooperative Fund	-0-	210,000	-0-	210,000	186,000	24,000	-0-
Transportation Department	-0-	157,037,353	784,741	157,822,094	147,918,639	9,903,455	-0-
Department of Motor Vehicles							
Narcotics & Dangerous Drug	-0-	1,717,978	-0-	1,717,978	1,483,466	234,512	-0-
Post Program	-0-	142,729	-0-	142,729	132,317	10,412	-0-
Communications Section NHP	65,049	2,025	346,976	414,050	302,321	-0-	111,729
Highway Safety Plan & Admin	6,549	22,003	219,293	247,845	231,736	16,109	-0-
Office of the Director DMV	-0-	566,636	1,446	568,082	541,070	27,012	-0-
Drivers License	-0-	1,862,830	286,419	2,149,249	1,879,140	270,109	-0-
Law Enforcement Highway Patrol	-0-	5,858,117	1,141	5,859,258	5,405,274	453,984	-0-
Administrative Services DMV	-0-	2,535,452	-0-	2,535,452	2,459,390	76,062	-0-

State of Nevada
Schedule of Departmental Expenditures Compared with Spending Authority
All Appropriated Budgets
For the Fiscal Year Ended June 30, 1983

Departments	Balances Forward from FY'82	Appropria-tions	Authorized Revenues or Transfers	Total Spending Authority	Expenditures and Transfers	Lapsed Spending Authority	Balances Forward to FY'84
Automation DMV	-0-	1,820,178	85,783	1,905,961	1,686,354	219,607	-0-
Motor Carrier DMV	-0-	2,104,262	-0-	2,104,262	1,971,614	132,648	-0-
Registration DMV	-0-	3,165,105	-0-	3,165,105	3,036,257	128,848	-0-
Department of Industrial Relations							
Office of the Director-DIR	-0-	828,888	-0-	828,888	754,578	74,310	-0-
Div of Occptnl Safety & Health	-0-	953,520	623,997	1,577,517	1,451,446	126,071	-0-
Division of Mine Inspector	-0-	348,332	104,229	452,561	418,898	33,663	-0-
ESD Administration	150,000	7,068	17,378,287	17,535,355	17,323,679	-0-	211,676
Community Services							
Comprehensive Statewide Plan	-0-	58,358	9,338	67,696	61,131	6,565	-0-
State MX Proj Coordination Office	-0-	235,450	-0-	235,450	235,450	-0-	-0-
EDA Grant	-0-	41,439	-0-	41,439	40,021	-0-	1,418
Conservation and Planning	310	55,039	378,589	433,938	403,681	-0-	30,257
Board of Examiners							
Salary Increase Hwy Classified	-0-	1,797,146	-0-	1,797,146	1,441,000	356,146	-0-
Stale Claims	62,009	171,378	59,553	292,940	115,311	-0-	177,629
Emergency Fund	80,226	3,657	16,904	100,787	53,990	-0-	46,797
Reserve Statutory Contingency	124,320	1,112,330	133,085	1,369,735	546,570	-0-	823,165
Employee Management Relations	-0-	81,823	7,876	89,699	72,699	17,000	-0-
Nevada Jr Livestock Show Bd	-0-	16,320	-0-	16,320	14,458	1,862	-0-
Totals	$ 20,153,614	$ 613,071,841	$ 186,585,871	$ 819,811,326	$ 755,605,843	$ 38,781,991	$ 25,423,492

State of Nevada
Total Revenues Collected From Counties
For the Fiscal Years Ended June 30, 1983 and 1982

County:	1982-1983	1981-1982	Increase <Decrease> Amount	Increase <Decrease> Percent
Carson City	$ 54,307	$ 71,861	$ <17,554>	<24.4>
Churchill	83,058	56,852	26,206	46.1
Clark	1,221,894	1,219,682	2,212	.2
Douglas	94,031	157,351	<63,320>	<40.2>
Elko	326,098	248,685	77,413	31.1
Esmeralda	20,118	20,630	<512>	<2.5>
Eureka	35,771	28,666	7,105	24.8
Humboldt	82,058	54,268	27,790	51.2
Lander	28,550	29,345	<795>	<2.7>
Lincoln	42,864	33,480	9,384	28.0
Lyon	75,110	52,533	22,577	43.0
Mineral	20,235	16,941	3,294	19.5
Nye	95,695	96,021	<326>	<.3>
Pershing	43,395	29,865	13,530	45.3
Storey	3,757	4,875	<1,118>	<22.9>
Washoe	689,674	701,652	<11,978>	<1.7>
White Pine	59,159	41,851	17,308	41.4
Totals	$ 2,975,774	$ 2,864,558	$ 111,216	3.9

State of Nevada
Analysis of Revenues by Type Collected from the Counties
For the Fiscal Year Ended June 30, 1983

TYPE OF REVENUE	Total	Carson City	Churchill	Clark	Douglas	Elko
Bond Forfeitures	$ 92,851	$ -0-	$ -0-	$ 89,850	$ 1,301	$ 1,000
Property Tax	66,107	-0-	17,279	1,226	2,13[illegible]	26,328
Personal Property Tax	524	70	5	285	-0-	-0-
Trust Property	17	-0-	-0-	-0-	-0	-0-
Net Proceeds of Mines	14	-0-	-0-	-0-	-0-	-0-
Civil Action Fees	464,939	7,616	1,760	292,249	7,938	7,419
Gaming Licenses	16,224	-0-	-0-	-0-	-0-	-0-
Marriage Licenses	394,345	23,648	988	234,515	17,840	9,936
Divorce Fees	61,481	9,954	2,856	6,810	181	218
Dist. Judges Disqual.	5,250	-0-	-0-	-0-	200	100
Beef Promotion Tax	179,227	102	13,846	1,946	3,217	62,454
Justice Court Fines	1,234,631	11,012	23,476	520,221	19,726	103,772
District Court Fines	115,726	1,722	11,077	12,741	35,712	13,185
Water Distribution	188,757	-0-	-0-	55,675	-0-	53,262
Livestock Inspection Fees	123,591	96	10,978	5,813	3,669	39,407
Apiary Tax	1,098	3	417	167	-0-	28
Sheep Inspection Tax	9,390	27	125	7	704	2,434
W.G.P.A. Control	18,804	57	251	-0-	1,408	5,551
Escheated Estates	2,798	-0-	-0-	389	-0-	1,004
Totals	$ 2,975,774	$ 54,307	$ 83,058	$ 1,221,894	$ 94,031	$ 326,098

State of Nevada
Analysis of Revenues by Type Collected from the Counties
For the Year Ended June 30, 1983

TYPE OF REVENUE	Esmeralda	Eureka	Humboldt	Lander	Lincoln	Lyon
Bond Forfeitures	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-	$ -0-
Property Tax	2,103	-0-	-0-	-0-	-0-	118
Personal Property Tax	118	-0-	-0-	-0-	-0-	-0-
Trust Property	-0-	-0-	17	-0-	-0-	-0-
Net Proceeds of Mines	-0-	-0-	-0-	14	-0-	-0-
Civil Action Fees	510	154	2,964	1,285	516	2,912
Gaming Licenses	-0-	968	-0-	-0-	-0-	-0-
Marriage Licenses	405	76	2,216	336	242	387
Divorce Fees	216	-0-	96	748	1,930	72
Dist. Judges Disqual.	100	-0-	500	-0-	-0-	-0-
Beef Promotion Tax	2,167	11,807	25,080	7,472	5,956	11,302
Justice Court Fines	11,857	9,616	335	3,325	19,604	49,489
District Court Fines	875	-0-	9,881	287	894	804
Water Distribution	-0-	4,428	24,749	8,870	6,730	-0-
Livestock Inspection Fees	1,739	7,512	14,891	4,932	4,339	7,228
Apiary Tax	4	4	84	27	19	134
Sheep Inspection Tax	8	398	415	392	878	888
W.G.P.A. Control	16	808	830	787	1,756	1,776
Escheated Estates	-0-	-0-	-0-	75	-0-	-0-
Total	$ 20,118	$ 35,771	$ 82,058	$ 28,550	$ 42,864	$ 75,110

State of Nevada
Analysis of Revenues by Type Collected from the Counties
For the Year Ended June 30, 1983

TYPE OF REVENUE	Mineral	Nye	Pershing	Storey	Washoe	White Pine
Bond Forfeitures	$ -0-	$ -0-	$ 300	$ -0-	$ 400	$ -0-
Property Tax	-0-	-0-	55	24	6,349	10,490
Personal Property Tax	-0-	-0-	-0-	-0-	-0-	46
Trust Property	-0-	-0-	-0-	-0-	-0-	-0-
Net Proceeds of Mines	-0-	-0-	-0-	-0-	-0-	-0-
Civil Action Fees	1,617	5,046	571	421	128,905	3,056
Gaming Licenses	-0-	-0-	6,393	-0-	-0-	8,863
Marriage Licenses	556	556	352	864	100,512	916
Divorce Fees	-0-	-0-	495	-0-	37,794	111
Dist. Judges Disqual.	-0-	-0-	-0-	-0-	4,350	-0-
Beef Promotion Tax	182	10,311	4,787	24	9,351	9,223
Justice Court Fines	16,637	52,641	6,712	1,895	371,829	12,484
District Court Fines	340	1,505	-0-	-0-	22,703	4,000
Water Distribution	-0-	17,829	17,214	-0-	-0-	-0-
Livestock Inspection Fees	538	6,886	3,409	23	6,440	5,691
Apiary Tax	1	101	5	-0-	91	13
Sheep Inspection Tax	121	273	741	240	317	1,422
W.G.P.A. Control	243	547	1,031	266	633	2,844
Escheated Estates	-0-	-0-	1,330	-0-	-0-	-0-
Total	$ 20,235	$ 95,695	$ 43,395	$ 3,757	$ 689,674	$ 59,159

State of Nevada
Schedule of Cash on Deposit with the State Treasurer
June 30, 1983 and 1982

DEPOSITS BY FUND TYPES	June 30, 1983	June 30, 1982	Increase <Decrease>
General Fund	$ 87,628,430	$ 80,716,796	$ 6,911,634
Special Revenue Funds	38,541,620	59,616,454	<21,074,834>
Debt Service Funds	2,518,272	2,224,879	293,393
Capital Projects Funds	15,580,199	28,684,477	<13,104,278>
Enterprise Funds	<2,031,186>	<1,222,175>	<809,011>
Internal Service Funds	4,948,298	2,847,549	2,100,749
Fiduciary Funds	48,018,056	40,905,537	7,112,519
Total Deposits with the State Treasurer	$ 195,203,689	$ 213,773,517	$ <18,569,828>
DEPOSITS REPRESENTED BY			
Bank Accounts:			
Treasurer's Main Account	$ <6,988,797>	$ 479,191	$ <7,467,988>
Employment Security:			
U.C. Benefit	<2,838,055>	<2,917,292>	79,237
U.C. Clearing	8,175	7,293	882
U.C. Administration	750,647	34,801	715,846
U.C. Special	33,508	153,957	<120,449>
O.A.S.I. Revolving	3,887	206,763	<202,876>
O.A.S.I. Administration	2,497	4,265	<1,768>
Payroll Revolving	894,713	34,543	860,170
Treasurer's Travel Advance	20,819	44,123	<23,304>
Total Cash in Bank Accounts	<8,112,606>	<1,952,356>	<6,160,250>
Investments:	203,316,295	215,725,873	<12,409,578>
Total Cash Accounted for by the State Treasurer	$ 195,203,689	$ 213,773,517	$ <18,569,828>

State of Nevada
Schedule of Cash on Deposit with the State Treasurer By Fund
June 30, 1983 and 1982

	June 30, 1983	June 30, 1982	Increase <Decrease>
GENERAL FUND	$ 87,898,552	$ 80,716,796	$ 7,181,756
SPECIAL REVENUE FUNDS			
Highway	27,778,086	52,170,878	<24,392,792>
Unemployment Compensation	<2,829,880>	<2,909,999>	80,119
Unemployment Compensation Administration	695,971	40,590	655,381
Fort Mojave Valley Development	70,367	108,150	<37,783>
Worker's Compensation and Safety	410,087	-0-	410,087
Flood Control	250,000	235,683	14,317
Oil and Gas Conservation	16,493	14,753	1,740
Parks Marina Development	439,054	225,105	213,949
Water Distribution	317,201	247,634	69,567
Real Estate Education, Research, and Recovery	176,355	380,431	<204,076>
Racing Commission	3,481	7,260	<3,779>
Pollution Control	102,567	155,707	<53,140>
Business Enterprise Contingent	336,422	244,971	91,451
Youth Training Center Farm Contingent	1,558	1,918	<360>
Prison Residence	1,342	1,342	-0-
Insurance Examination	120,623	63,592	57,031
Public Service Commission Regulatory	885,403	650,640	234,763
Tourism Promotion	-0-	-0-	-0-
Agriculture Registration and Enforcement	58,776	58,594	182
Livestock Inspection	77,441	25,692	51,749
Apiary Inspection	9,520	4,907	4,613
Sheep Inspection	30,208	31,050	<842>
Woolgrower Predatory Animal Control	53,769	76,501	<22,732>
Dairy Commission	293,687	311,590	<17,903>
Civil Air Patrol	27,503	27,502	1
Employment Security	33,509	143,957	<110,448>
State Engineers Water License	27,856	22,602	5,254
Offenders Store	11,000	5,192	5,808
Offenders Employment	104,500	104,000	500
Gaming Investigative	506,484	750,553	<244,069>
Taxicab Authority	436,912	510,879	<73,967>
Insurance Division Regulatory	8,598	10,287	<1,689>
Continuing Education of District Judges	27,101	22,561	4,540
Management of Hazardous Waste	20,000	-0-	20,000
Youth Training Center ESEA Title I	21,515	8,863	12,652
Alfalfa Seed Research and Promotion	23,608	12,727	10,881
Higher Education Student Loan	1,252,133	1,152,542	99,591
Insurance Recovery	125,764	104,612	21,152
Self Insured Employers Worker's Comp.	-0-	15,573	<15,573>

State of Nevada
Schedule of Cash on Deposit with the State Treasurer By Fund
June 30, 1983 and 1982

	June 30, 1983	June 30, 1982	Increase <Decrease>
Insurance Division National Association	18,026	13,305	4,721
Real Estate Investigation	3,730	3,179	551
Adjudication Emergency	2,476	3,203	<727>
Manufactured Housing	82,439	72,005	10,434
Education and Recovery - Manufactured Housing	47,650	34,125	13,525
Emergency Employment Act	26,499	26,499	-0-
Highway Safety Program Planning	54,085	72,351	<18,266>
Highway Patrol Special	1,930,839	1,504,858	425,981
Consumer Advocate	419,514	31,242	388,272
Compensation Victims of Crime	153,453	104,127	49,326
Donated Commodities	63,481	74,907	<11,426>
Social Security Administration	2,497	4,264	<1,767>
Colorado River Commission	262,738	182,661	80,077
State Health Division Federal Funds	299,798	158,314	141,484
Colorado River Research and Development	45,355	24,942	20,413
Legislative Fund	2,488,455	1,914,500	573,955
Industrial Development	28,865	113,985	<85,120>
Attorney General Special	6,821	14,018	<7,197>
CRC Power and Water	146,558	85,431	61,127
Adjutant General Special Armory	19,623	55,269	<35,646>
Carey Act	9,082	8,678	404
Surplus Property Administration	79,132	49,794	29,338
Municipal Bond Bank	146,923	16,696	130,227
Nevada Beef Promotion	190,786	9,262	181,524
Total Special Revenue Funds	38,453,839	59,616,454	<21,162,615>
DEBT SERVICE FUNDS			
Conservation Bond Interest and Redemption	798,896	329,962	468,934
Highway Revenue Bonds	1,719,376	1,894,917	<175,541>
Total Debt Service Funds	2,518,272	2,224,879	293,393

State of Nevada
Schedule of Cash on Deposit with the State Treasurer By Fund
June 30, 1983 and 1982

	June 30, 1983	June 30, 1982	Increase <Decrease>
CAPITAL PROJECTS FUNDS			
Higher Education Capital Construction	6,107,131	7,915,841	<1,808,710>
Special Higher Education Capital Construction	6,549,480	5,803,540	745,940
CIP Motor Vehicle	12,877	971,088	<958,211>
CIP Human Resources	218,978	1,960,887	<1,741,909>
CIP University System	197,163	1,160,921	<963,758>
CIP General State University	175,645	1,622,692	<1,447,047>
CIP Nevada Industrial Commission	76,904	-0-	76,904
Parks Capital Project Construction	823,427	1,868,476	<1,045,049>
CIP Prison System	1,255,675	7,047,944	<5,792,269>
CIP Military	120,635	112,152	8,483
CIP Wildlife Department	42,284	218,546	<176,262>
Planning Board Optional	-0-	2,390	<2,390>
Total Capital Projects Funds	15,580,199	28,684,477	<13,104,278>
ENTERPRISE FUNDS			
AMS CRC State Water Treatment Facility	<2,677,486>	<1,594,476>	<1,083,010>
CRC Federal Pump and Treatment Facility	335,506	61,892	273,614
Housing Division	65,304	23,001	42,303
Industrial Insurance	-0-	-0-	-0-
Prison Industry	41,074	106,154	<65,080>
Prison Farm	176,372	144,780	31,592
Forestry Nurseries	28,044	36,474	<8,430>
Total Enterprise Funds	<2,031,186>	<1,222,175>	<809,011>
INTERNAL SERVICE FUNDS			
Highway Patrol Communications	150,776	131,080	19,696
Buildings & Grounds Operating	866,699	318,569	548,130
State Motor Pools	593,880	384,130	209,750
Marlette Lake Water System	46,618	25,564	21,054
General Services Communication	205,923	311,666	<105,743>
Insurance Premium Trust	1,342,450	503,339	839,111
General Services Operating	41,420	34,275	7,145
Personnel Operating	309,987	184,783	125,204
Purchasing	590,476	679,052	<88,576>
Informational Services	<147,573>	<35,788>	<111,785>
Prison Warehouse	3,483	49,508	<46,025>
Informational Facility	711,210	150,804	560,406
State Printing	181,843	45,681	136,162
Retirement Administration	-0-	-0-	-0-
Capital Construction	39,811	24,062	15,749
Miscellaneous	-0-	40,824	<40,824>
Total Internal Service Funds	4,937,003	2,847,549	2,089,454

State of Nevada
Schedule of Cash on Deposit with the State Treasurer By Fund
June 30, 1983 and 1982

FIDUCIARY FUNDS	June 30, 1983	June 30, 1982	Increase <Decrease>
Reserve Statutory Contingency	989,038	160,204	828,834
Human Resources Gift	422,045	308,686	113,359
Dept. of Conservation & Natural Resources Gift	883,167	776,209	106,958
Equal Rights Commission Gift	231	151	80
Escheated Estates	579,085	474,336	104,749
Emergency Fund	100,000	80,226	19,774
Nevada Indian Commission Gift	34	34	-0-
Self Insurance Trust	-0-	-0-	-0-
State Library Gift	-0-	-0-	-0-
State Park Grant and Gift	49,094	64,888	<15,794>
Abandoned Property Trust	577,722	562,097	15,625
Rural Rehabilitation Trust	32,836	13,095	19,741
Child Welfare Trust	74,559	50,112	24,447
Public Assistance Trust	1,827	2,107	<280>
Special Silicosis	101,335	124,509	<23,174>
Revenue Sharing Trust	112,478	-0-	112,478
Counties Trial Assistance	14,579	14,579	-0-
Prisoner's Personal Property	51,314	45,057	6,257
Supplemental CCRT Reserve	10,490	45,065	<34,575>
Subsequent Injury	216,183	-0-	216,183
Uninsured Employers Claim	3,822	-0-	3,822
Interim Finance Contingency	3,576,807	3,586,754	<9,947>
Disposal Radioactive Waste	1,067,799	904,575	163,224
N. Nv. Child Home Henry Woods Christmas	-0-	-0-	-0-
WICHE Student Loan	947,065	1,200,852	<253,787>
Parolee Loans	1,537	1,892	<355>
Post Retirement	-0-	-0-	-0-
Permanent School Fund	18,172,709	16,036,087	2,136,622
Legislators Retirement System	-0-	-0-	-0-
Silicosis and Disabled Pension	5,275,496	5,101,515	173,981
Police/Fireman's Retirement	-0-	-0-	-0-
Public Employees' Retirement	-0-	-0-	-0-
Distributive School Fund	1,469,208	913,458	555,750
Intergovernmental Trust	1,796,253	1,211,726	584,527
Motor Vehicle	6,148,394	5,140,153	1,008,241
Restitution Trust	309,988	233,168	76,820
Social Security Revolving	3,887	206,763	<202,876>
Local Government Pooled Investment	1,744,236	1,319,814	424,422
State Payroll Trust	894,713	34,543	860,170
Stale Claims	91,840	40,582	51,258
Department of Taxation Bond Trust	2,278,022	2,231,200	46,822
Gaming Tax Surety Bond Trust	2,500	18,100	<15,600>
Labor Commissioner Bond Trust	3,000	3,000	-0-
Total Fiduciary Funds	48,003,293	40,905,537	7,097,756
Total Cash on Deposit with State Treasurer	$ 195,359,972	$ 213,773,517	$ <18,413,545>

State of Nevada
Schedule of General Fund Revenues in Support of Appropriations - Estimated and Actual
For the Fiscal Years Ended June 30, 1983 and 1982

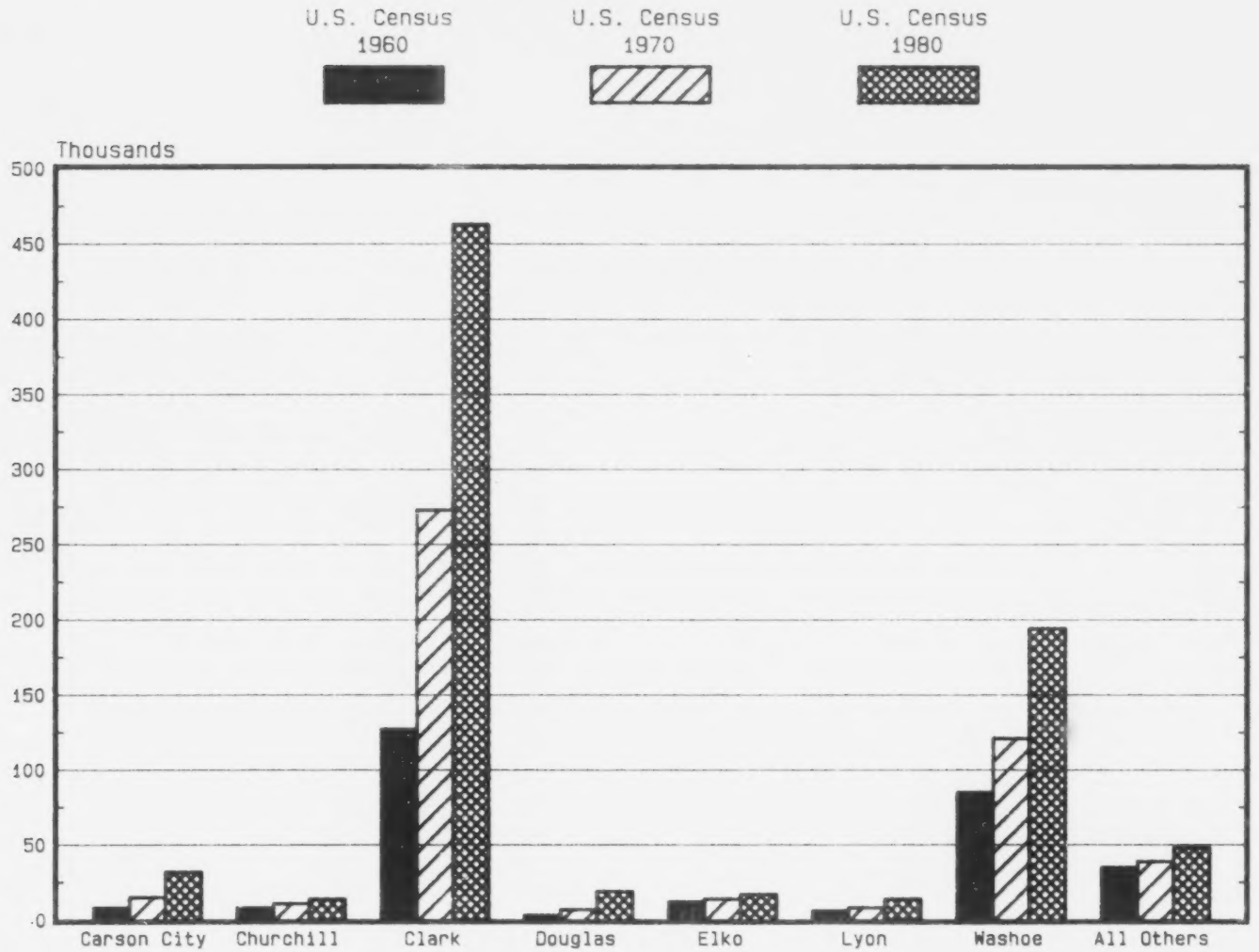
	1983 Estimated Revenue	1983 Actual Revenue	Actual Over <Under> Estimated	1982 Estimated Revenue	1982 Actual Revenue	Actual Over <Under> Estimated
Taxes						
Property	$ -0-	$ 56,104	$ 56,104	$ -0-	$ 13,916	$ 13,916
Sales and use	130,311,000	124,232,520	<6,078,480>	151,440,000	136,574,488	<14,865,512>
Gaming - State fees and lic.	161,850,000	185,969,535	24,119,535	150,743,000	155,853,170	5,110,170
Gaming - County license	-0-	16,233	16,233	-0-	14,721	14,721
Liquor	8,579,804	8,908,727	328,923	9,381,011	9,106,582	<274,429>
Insurance premium	15,900,000	14,364,791	<1,535,209>	14,956,000	13,892,589	<1,063,411>
Insurance retaliatory	-0-	1,075,071	1,075,071	-0-	976,620	976,620
Casino entertainment	16,800,000	17,108,723	308,723	24,500,000	20,023,452	<4,476,548>
Laetrile and gerovital manu.	115,000	79,732	<35,268>	132,000	114,749	<17,251>
Total Taxes	333,555,804	351,811,436	18,255,632	351,152,011	336,570,287	<14,581,724>
Licenses, Fees & Permits						
Insurance	475,000	509,512	34,512	470,000	466,250	<3,750>
Banking	1,042,250	1,142,905	100,655	912,050	1,035,494	123,444
Marriage	425,000	394,206	<30,794>	460,000	415,987	<44,013>
Corporation	2,350,000	2,528,606	178,606	2,300,000	2,503,083	203,083
Real estate	300,000	400,150	100,150	300,000	738,060	438,060
Milk testers	100	80	<20>	-0-	100	100
Private schools	10,300	10,970	670	8,000	9,090	1,090
Private employment agency	9,000	9,700	700	7,000	9,050	2,050
Hospital licensing admin.	-0-	8,840	8,840	-0-	16,930	16,930
Ambulance drivers	-0-	2,866	2,866	-0-	2,139	2,139
Real estate hndbk, reg. fees	-0-	1,095	1,095	-0-	1,215	1,215
Teacher certification	75,000	80,934	5,934	40,000	60,492	20,492
Vital statistics fees	68,000	85,499	17,499	110,000	66,247	<43,753>
Divorce fees	70,000	59,551	<10,449>	60,000	66,659	6,659
Civil action fees	510,000	465,073	<44,927>	400,000	481,874	81,874
Real estate advertising fees	-0-	2,055	2,055	-0-	2,295	2,295
Insurance exam fees	-0-	-0-	-0-	20,000	2,740	<17,260>
Insurance fines	30,000	16,140	<13,860>	13,000	33,621	20,621
State engineer fees	240,000	255,469	15,469	65,000	236,051	171,051
Supreme court fees	17,000	21,295	4,295	17,000	16,920	<80>
Net proceeds of mines penalty	-0-	1,647	1,647	-0-	-0-	-0-
Land registration fees	-0-	18,761	18,761	-0-	20,772	20,772
Land sales rep. fees	-0-	4,000	4,000	-0-	4,300	4,300
Real estate fees	35,700	40,995	5,295	-0-	30,380	30,380
Escrow agent fees	-0-	1,335	1,335	-0-	1,370	1,370
Secretary of State fees	290,000	188,958	<101,042>	215,000	181,359	<33,641>
Writ of garnishment fees	-0-	825	825	-0-	871	871
Miscellaneous insurance fees	-0-	44,039	44,039	-0-	44,827	44,827
Attorney General recovery	27,000	19,413	<7,587>	-0-	26,397	26,397
Sec. of State misc. fees	-0-	113,573	113,573	-0-	100,295	100,295
Athletic Commission fees	250,000	359,953	109,953	400,000	1,014,318	614,318
Driver's license fees	1,340,000	1,569,476	229,476	1,480,000	1,833,802	353,802

State of Nevada
Schedule of General Fund Revenues in Support of Appropriations - Estimated and Actual
For the Fiscal Years Ended June 30, 1983 and 1982

	1983 Estimated Revenue	1983 Actual Revenue	Actual Over <Under> Estimated	1982 Estimated Revenue	1982 Actual Revenue	Actual Over <Under> Estimated
Fees and Fines (Cont.)						
Miscellaneous fees/fines/forfeitures	-0-	11,209	11,209	-0-	4,333	4,333
Lahontan special user fees	10,000	10,269	269	-0-	8,651	8,651
Real estate accreditation fees	-0-	2,340	2,340	-0-	2,430	2,430
Total Fees and Fines	7,574,350	8,381,739	807,389	7,277,050	9,438,402	2,161,352
Charges for Services						
Children's Home	78,000	65,596	<12,404>	80,000	71,362	<8,638>
Youth Training Center	30,000	24,043	<5,957>	18,000	32,240	14,240
Girl's Training Center	40,000	22,054	<17,946>	7,000	39,360	32,360
State hospital	80,000	23,445	<56,555>	-0-	114,162	114,162
Dental Health Title XIX	3,000	1,680	<1,320>	-0-	3,034	3,034
Reimb. to community health	1,000	353	<647>	-0-	1,063	1,063
Reimb. for lab services	-0-	-0-	-0-	-0-	625	625
Youth alternative placements	7,500	9,477	1,977	-0-	6,982	6,982
SAMI state hospital	50,000	2,714	<47,286>	-0-	62,015	62,015
Total Charges for Services	289,500	149,362	<140,138>	105,000	330,843	225,843
Interest	9,000,000	10,075,042	1,075,042	13,600,000	19,124,647	5,524,647
All Other Receipts						
Child support collection program	103,202	209,147	105,945	126,151	79,729	<46,422>
Federal power receipts	9,240	91	<9,149>	660	90	<570>
Hoover Dam	200,000	-0-	<200,000>	145,531	434,189	288,658
Nevada report sales	-0-	22,458	22,458	-0-	24,035	24,035
Petroleum products insp. tax	300,000	289,649	<10,351>	260,000	292,791	32,791
Misc. sales and refunds	300,000	237,053	<62,947>	150,000	160,197	10,197
Abandoned property	300,000	447,288	147,288	500,000	534,526	34,526
SIIS refunds	-0-	307,138	307,138	-0-	-0-	-0-
Other revenues	-0-	699	699	-0-	-0-	-0-
Total All Other	1,212,442	1,513,523	301,081	1,182,342	1,525,557	343,215
Total All Revenues	$ 351,632,096	$ 371,931,102	$ 20,299,006	$ 373,316,403	$ 366,989,736	$ <6,326,667>

STATE OF NEVADA

Population by County



Nevada's 17 Counties

1960 total = 285,278; 1970 total = 488,738; 1980 total = 800,493

State of Nevada
General Governmental Expenditures by Function
Last Seven Fiscal Years
(Expressed in Thousands)

	Fiscal Year Ended June 30						
	1977	1978	1979	1980	1981	1982	1983
General government	$ 56,844	$ 54,995	$ 46,225	$ 73,051	$ 56,215	$ 50,903	$ 23,109
Education and support	144,679	149,726	133,133	219,071	209,334	223,098	340,674
Health and social service	84,383	102,777	116,946	138,763	152,867	178,619	263,426
Law, justice and public safety	19,294	19,279	24,620	27,376	30,050	38,966	52,384
Regulation of business	7,937	9,449	10,717	14,026	16,825	19,503	22,198
Recreation and resource development	22,148	19,182	32,767	40,005	40,964	49,577	52,341
Transportation	96,388	119,554	118,695	159,010	165,942	145,444	66,931
Debt service	3,819	4,168	3,878	3,933	3,204	2,660	13,933
Total Expenditures	$ 435,492	$ 479,130	$ 486,981	$ 675,235	$ 675,401	$ 708,770	$ 834,996

Includes General, Special Revenue and Debt Service Funds

Source: Exhibit B-2, B-3 and D-2

State of Nevada
General Revenues by Source
Last Seven Fiscal Years
(Expressed in Thousands)

	Fiscal Year Ended June 30						
	1977	1978	1979	1980	1981	1982	1983
Sales taxes	$ 76,472	$ 94,555	$ 116,459	$ 121,962	$ 134,002	$ 136,574	$ 130,411
Gaming taxes	76,886	92,977	114,548	127,160	156,186	176,040	203,095
Other taxes	77,803	86,792	72,827	68,917	51,861	73,169	25,175
Intergovernmental:							
Federal	126,294	172,298	167,924	223,426	230,194	203,558	117,953
* Local	5,734	6,785	6,742	2,259	996	119	
Charges for services and sales	14,740	16,683	32,884	40,006	35,184	41,603	21,795
Interest income	4,947	7,301	13,336	25,266	26,455	24,478	10,433
Other	42,329	31,814	46,187	48,976	48,649	70,518	20,607
Total Revenues	$ 425,205	$ 509,205	$ 570,907	$ 657,972	$ 683,527	$ 726,059	$ 529,469

Includes General, Special Revenue and Debt Service Funds

* Classified with other

State of Nevada
General Fund Appropriations
Last Seven Fiscal Years
(Expressed in Thousands)

	Fiscal Year Ended June 30						
	1977	1978	1979	1980	1981	1982	1983
General Government	$ 7,381	$ 8,706	$ 9,068	$ 9,858	$ 11,210	$ 11,742	$ 14,037
Education and support service	111,667	123,752	136,517	193,906	210,942	197,213	236,195
Health and social service	38,136	49,118	51,962	60,914	84,896	89,011	97,192
Law, Justice and public safety	13,099	17,515	19,966	25,713	31,677	35,659	46,343
Regulation of business	5,042	6,793	7,211	9,732	11,350	13,530	13,907
Recreation and resource development	4,461	6,609	6,641	8,542	9,377	9,556	9,884
Capital projects	22,809	-0-	-0-	-0-	6,292	-0-	-0-
Other	21,990	8,550	10,144	46,206	31,013	21,427	25,331
Total Appropriations	$ 224,585	$ 221,043	$ 241,509	$ 354,871	$ 396,757	$ 378,138	$ 442,890

Source: Nevada Department of Administration

State of Nevada
Gross Taxable Gaming Revenues and
Total State Gaming Taxes
Last Eight Fiscal Years
(Expressed in Thousands)

Fiscal Year Ended June 30	Revenue From Games and Tables(1)	Revenue From Slot Machines(1)	Gross Taxable Gaming Revenues(1)	Total State Gaming Taxes(2)
1976	$ 787,421	$ 400,243	$ 1,187,664	$ 91,178
1977	879,612	500,953	1,380,565	102,426
1978	1,013,083	657,973	1,671,056	121,711
1979	1,150,685	828,074	1,978,758	149,834
1980	1,285,492	987,763	2,273,255	169,687
1981	1,360,579	1,102,606	2,463,186	179,618
1982	1,357,564	1,240,943	2,598,507	200,487
1983	1,301,684	1,380,808	2,682,492	229,228

(1) The total of all sums received as winnings less only the total of all sums paid out as losses (before operating expenses).

(2) Cash receipts from all sources including percentage license fees, quarterly flat license fees, annual license fees, casino entertainment taxes, annual slot machine taxes, penalties, advance fees, and miscellaneous collections.

Source: Nevada Gaming Control Board

State of Nevada
Computation of Constitutional Debt Limit
June 30, 1983

CONSTITUTIONAL DEBT LIMIT	1% of Assessed Valuation	Bonds Payable Subject to Limit	Unused Debt Limit	
			Amount	Increase <Decrease>
FISCAL YEAR ENDING:				
June 30, 1974	$ 29,391,638	$ 12,338,000	$ 17,053,638	$ 6,945,589
June 30, 1975	33,052,691	10,405,000	22,647,691	5,594,053
June 30, 1976	35,433,550	8,695,000	26,738,550	4,090,859
June 30, 1977	39,895,748	6,940,000	32,955,748	6,217,198
June 30, 1978	47,832,825	5,175,000	42,657,825	9,702,077
June 30, 1979	56,762,747	4,135,000	52,627,747	9,969,922
June 30, 1980	68,947,535	3,070,000	65,877,535	13,249,788
June 30, 1981	91,509,585	2,785,000	88,724,585	22,847,050
June 30, 1982	102,708,904	42,420,000	60,288,904	<28,435,681>
June 30, 1983	111,071,235	42,055,000	69,016,235	8,727,331

State of Nevada
Debt Service Requirements to Maturity
General Obligation Bonds
June 30, 1983

For the Fiscal Year Ending June 30	Total All General Obligation Bonds			Serviced by General Fund Appropriations Various General Obligation Bonds		
	Principal	Interest	Total	Principal	Interest	Total
1984	$ 7,880,000	$ 15,358,893	$ 23,238,893	$ 1,293,000	$ 1,078,003	$ 2,371,003
1985	5,310,000	14,517,007	19,827,007	1,385,000	998,345	2,383,345
1986	5,990,000	14,083,468	20,073,468	1,460,000	914,452	2,374,452
1987	6,465,000	13,582,874	20,047,874	1,535,000	826,817	2,361,817
1988	7,015,000	13,035,456	20,050,456	1,640,000	734,165	2,374,165
1989	7,580,000	12,435,048	20,015,048	1,730,000	634,994	2,364,994
1990	7,945,000	11,814,785	19,759,785	1,575,000	537,815	2,112,815
1991	8,570,000	11,153,275	19,723,275	1,635,000	441,001	2,076,001
1992	9,315,000	10,423,776	19,738,776	1,730,000	335,230	2,065,230
1993	9,895,000	9,629,810	19,524,810	1,605,000	231,362	1,836,362
1994	10,445,000	8,804,962	19,249,962	1,375,000	146,313	1,521,313
1995	11,120,000	7,917,001	19,037,001	1,175,000	79,937	1,254,937
1996	11,415,000	6,951,497	18,366,497	500,000	37,500	537,500
1997	12,485,000	5,896,206	18,381,206	500,000	12,500	512,500
1998	8,410,000	4,909,389	13,319,389	-0-	-0-	-0-
1999	8,675,000	4,176,019	12,851,019	-0-	-0-	-0-
2000	9,420,000	3,415,826	12,835,826	-0-	-0-	-0-
2001	10,250,000	2,599,322	12,849,322	-0-	-0-	-0-
2002	4,915,000	1,974,732	6,889,732	-0-	-0-	-0-
2003	4,570,000	1,673,551	6,243,551	-0-	-0-	-0-
2004	4,685,000	1,418,124	6,103,124	-0-	-0-	-0-
2005	3,925,000	1,183,838	5,108,838	-0-	-0-	-0-
2006	4,150,000	958,712	5,108,712	-0-	-0-	-0-
2007	4,400,000	720,588	5,120,588	-0-	-0-	-0-
2008	4,660,000	468,050	5,128,050	-0-	-0-	-0-
2009	3,430,000	205,800	3,635,800	-0-	-0-	-0-
	$ 192,920,000	$ 179,308,009	$ 372,228,009	$ 19,138,000	$ 7,008,434	$ 26,146,434

State of Nevada
Debt Service Requirements to Maturity
General Obligation Bonds
June 30, 1983

For the Fiscal Year Ending June 30	Serviced by Special Revenue Fund — Municipal Bond Bank Bonds Projects Number 1-8			Serviced by Capital Projects Fund — University System Projects Bonds		
	Principal	Interest	Total	Principal	Interest	Total
1984	$ 1,157,000	$ 5,453,496	$ 6,610,496	$ 935,000	$ 4,055,654	$ 4,990,654
1985	1,320,000	5,173,448	6,493,448	1,010,000	3,974,899	4,984,899
1986	1,755,000	5,017,562	6,772,562	1,095,000	3,885,394	4,980,394
1987	1,960,000	4,813,848	6,773,848	1,190,000	3,785,949	4,975,949
1988	2,190,000	4,586,297	6,776,297	1,300,000	3,675,089	4,975,089
1989	2,445,000	4,332,133	6,777,133	1,410,000	3,551,376	4,961,376
1990	2,710,000	4,059,344	6,769,344	1,545,000	3,412,776	4,957,776
1991	3,020,000	3,766,973	6,786,973	1,685,000	3,257,666	4,942,666
1992	3,375,000	3,438,792	6,813,792	1,845,000	3,085,078	4,930,078
1993	3,760,000	3,069,338	6,829,338	2,025,000	2,892,961	4,917,961
1994	4,200,000	2,676,988	6,876,988	2,220,000	2,679,046	4,899,046
1995	4,685,000	2,235,022	6,920,022	2,455,000	2,440,562	4,895,562
1996	5,225,000	1,735,026	6,960,026	2,715,000	2,167,116	4,882,116
1997	5,830,000	1,174,440	7,004,440	3,005,000	1,856,091	4,861,091
1998	1,755,000	712,685	2,467,685	3,320,000	1,512,169	4,832,169
1999	1,470,000	541,085	2,011,085	3,680,000	1,131,544	4,811,544
2000	1,620,000	394,465	2,014,465	4,065,000	710,409	4,775,409
2001	1,795,000	247,945	2,042,945	4,500,000	244,687	4,744,687
2002	730,000	85,290	815,290	-0-	-0-	-0-
2003	140,000	11,900	151,900	-0-	-0-	-0-
2004	-0-	-0-	-0-	-0-	-0-	-0-
2005	-0-	-0-	-0-	-0-	-0-	-0-
2006	-0-	-0-	-0-	-0-	-0-	-0-
2007	-0-	-0-	-0-	-0-	-0-	-0-
2008	-0-	-0-	-0-	-0-	-0-	-0-
2009	-0-	-0-	-0-	-0-	-0-	-0-
	$ 51,142,000	$ 53,526,077	$ 104,668,077	$ 40,000,000	$ 48,318,466	$ 88,318,466

State of Nevada
Debt Service Requirements to Maturity
General Obligation Bonds
June 30, 1983

For the Fiscal Year Ending June 30	Serviced by Enterprise Fund — Colorado River Acquisition and Improvement Bonds and Debentures			Serviced by Clark County, Nevada — Sewer Improvement Bonds		
	Principal	Interest	Total	Principal	Interest	Total
1984	$ 4,170,000	$ 4,128,490	$ 8,298,490	$ 325,000	$ 643,250	$ 968,250
1985	1,250,000	3,747,165	4,997,165	345,000	623,150	968,150
1986	1,315,000	3,664,210	4,979,210	365,000	601,850	966,850
1987	1,395,000	3,576,910	4,971,910	385,000	579,350	964,350
1988	1,480,000	3,484,255	4,964,255	405,000	555,650	960,650
1989	1,565,000	3,385,945	4,950,945	430,000	530,600	960,600
1990	1,660,000	3,300,800	4,960,800	455,000	504,050	959,050
1991	1,750,000	3,211,635	4,961,635	480,000	476,000	956,000
1992	1,860,000	3,117,595	4,977,595	505,000	447,081	952,081
1993	1,970,000	3,017,630	4,987,630	535,000	418,519	953,519
1994	2,085,000	2,912,265	4,997,265	565,000	390,350	955,350
1995	2,205,000	2,800,255	5,005,255	600,000	361,225	961,225
1996	2,340,000	2,681,505	5,021,505	635,000	330,350	965,350
1997	2,480,000	2,555,450	5,035,450	670,000	297,725	967,725
1998	2,625,000	2,421,310	5,046,310	710,000	263,225	973,225
1999	2,775,000	2,276,665	5,051,665	750,000	226,725	976,725
2000	2,940,000	2,122,852	5,062,852	795,000	188,100	983,100
2001	3,115,000	1,959,465	5,074,465	840,000	147,225	987,225
2002	3,300,000	1,783,130	5,083,130	885,000	106,312	991,312
2003	3,495,000	1,596,288	5,091,288	935,000	65,363	1,000,363
2004	3,700,000	1,395,962	5,095,962	985,000	22,162	1,007,162
2005	3,925,000	1,183,838	5,108,838	-0-	-0-	-0-
2006	4,150,000	958,712	5,108,712	-0-	-0-	-0-
2007	4,400,000	720,588	5,120,588	-0-	-0-	-0-
2008	4,660,000	468,050	5,128,050	-0-	-0-	-0-
2009	3,430,000	205,800	3,635,800	-0-	-0-	-0-
	$ 70,040,000	$ 62,676,770	$ 132,716,770	$ 12,600,000	$ 7,778,262	$ 20,378,262

State of Nevada
Debt Service Requirements to Maturity
Special Obligation Bonds
June 30, 1983

For the Fiscal Year Ending June 30	Highway Improvement Revenue (Motor Vehicle Fuel Tax) Bonds		
	Principal	Interest	Total
1984	$ 5,000,000	$ 1,877,500	$ 6,877,500
1985	5,000,000	1,352,500	6,352,500
1986	5,000,000	912,500	5,912,500
1987	5,000,000	462,500	5,462,500
	$ 20,000,000	$ 4,605,000	$ 24,605,000

State of Nevada
Ratio of Annual Debt Service Expenditures for
General Bonded Debt to Total General Expenditures
Last Seven Fiscal Years

Fiscal Year Ended June 30	Principal	Interest Fiscal Charges	Total Debt Service	Total General Expenditures (1)	Ratio of Debt Svc. to Gen. Expenditures
1977	$ 2,903,000	$ 1,111,952	$ 4,014,952	$490,429,479	0.82%
1978	2,973,000	1,195,142	4,168,142	479,053,500	0.87
1979	2,508,000	1,370,347	3,878,347	485,703,632	0.80
1980	2,653,000	1,280,460	3,933,460	674,851,063	0.58
1981	1,995,000	1,209,185	3,204,185	675,357,399	0.47
1982	1,468,000	3,238,877	4,706,877	710,817,469	0.66
1983	6,493,000	11,445,246	17,938,246	839,049,934	2.14

(1) Includes General, Special Revenue and Debt Service Funds

State of Nevada
Per Capita Income

Calendar Year	United States	California	Nevada	Nevada's Per Capita as % of U.S. Per Capita	Nevada's Per Capita Rank
1960	$ 2,201	$ 2,710	$ 2,793	127.0%	2
1970	3,893	4,423	4,583	118.0	6
1975	5,861	6,580	6,636	113.0	6
1977	7,019	7,911	7,988	114.0	4
1978	7,810	8,850	9,032	115.3	3
1979	8,757	10,037	10,500	119.9	2
1980	9,480	10,896	10,746	113.4	6
1981	10,491	11,923	11,576	110.4	5
1982	11,107	12,567	11,981	108.0	12

Source: U.S. Department of Commerce, Bureau of Economic Analysis and Bureau of Census

State of Nevada
Population by County

	1960	1970	Percentage Increase 1960-70	1980	1983 Estimate	Percentage Increase 1970-80
Nevada Total	285,278	488,738	71%	799,184	917,870	64%
Carson City	8,063	15,468	92	32,022	34,430	107
Churchill	8,452	10,513	24	13,917	14,890	32
Clark	127,016	273,288	115	463,087	535,150	70
Douglas	3,481	6,882	98	19,421	22,200	182
Elko	12,011	13,958	16	17,269	20,960	24
Esmeralda	619	629	2	777	920	24
Eureka	767	948	24	1,198	1,420	26
Humboldt	5,708	6,375	12	9,434	12,000	48
Lander	1,566	2,666	71	4,076	5,550	[illegible]
Lincoln	2,431	2,557	5	3,732	4,460	46
Lyon	6,143	8,221	34	13,594	15,960	65
Mineral	6,329	7,051	11	6,217	6,210	<12>
Nye	4,374	5,599	28	9,048	15,490	62
Pershing	3,199	2,670	<17>	3,408	3,820	28
Storey	568	695	22	1,503	1,750	116
Washoe	84,743	121,068	43	193,623	212,870	60
White Pine	9,808	10,150	3	8,167	9,790	<20>

Source: U.S. Department of Commerce, Bureau of Census

1983 estimates prepared by Office of Community Services

State of Nevada
Average Annual Employment
Last Eight Calendar Years
(Estimates in Thousands)

	1976	1977	1978	1979	1980	1981	1982	1983
Total labor force	305.0	323.0	338.0	358.0	376.0	463.0	485.0	487.0
Unemployment	27.0	23.0	15.0	18.0	23.0	33.0	49.0	48.0
Unemployment rate (1)	9.0%	7.1%	4.4%	5.1%	6.1%	7.1%	10.1	9.8
Total employment	277.9	299.8	321.9	339.8	352.6	429.9	436.0	438.2
Non-agricultural employment	272.0	294.9	316.9	334.8	347.6	424.9	431.0	433.1
Agricultural employment	5.9	4.9	5.0	5.0	5.0	5.0	5.0	5.1
Persons involved in work stoppages	.1	.2	.1	.2	.4	.1	.0	.8

(1) The United States average annual unemployment rates for the eight years ended December 31, 1983 were 7.7%, 7.0%, 6.0%, 5.8%, 7.1%, 7.6%, 9.7% and 9.6% respectively.

Source: Nevada Department of Employment Security.

State of Nevada
National and State Commercial Bank Deposits
Last Five Calendar Years
(Expressed in Thousands)

	Total Bank Deposits	Percentage Increase
1979	$ 12,119,380	---
1980	12,542,288	3.5%
1981	13,284,633	5.9
1982	14,732,508	10.9
1983	15,905,730	8.0

Source: Nevada Department of Commerce, Banking Division

5/10/84 S5025-1(U) A
Errata

STATE OF NEVADA

OFFICE OF

STATE CONTROLLER

CARSON CITY, NEVADA 89701

DARREL DAINES
State Controller

July 16, 1984

TO: All Recipients of the 1983 Annual Financial Report

FROM: Office of the State Controller

SUBJECT: State of Nevada Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1983

ERRATA

After publication of the State of Nevada Comprehensive Annual Financial Report for the fiscal year ended June 30, 1983, an error was discovered on supplemental Exhibit B-3, found on pages 42/43.

Please cross out Exhibit B-3 and substitute the attached "Amended Exhibit B-3."

The Fund Balance shown in the column "Actual (Legal Basis)" on amended Exhibit B-3 will not agree with the Fund Balance on Exhibit B-2, since amended Exhibit B-3 was prepared on a legal not a GAAP basis.

Enclosure:
Amended Exhibit B-3

State of Nevada
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual (Legal Basis)
General Fund
For the Fiscal Year Ended June 30, 1983

AMENDED

	Original Budget	Revision	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Revenues:					
Sales taxes	$ 162,632,000	$ <33,671,000>	$ 128,961,000	$ 130,410,694	$ 1,449,694
Gaming taxes,fees,licenses	194,828,000	7,439,000	202,267,000	203,094,482	827,482
Other taxes	26,988,996	<2,489,405>	24,499,591	25,175,076	675,485
Federal	116,531,131	10,948,560	127,479,691	117,953,312	<9,526,379>
Licenses, fees and permits	11,336,427	593,967	11,930,394	11,515,257	<415,137>
Charges for services	22,040,024	988,962	23,028,986	20,756,277	<2,272,709>
Sales	1,381,662	<158,896>	1,222,766	1,038,878	<183,888>
Interest Income	11,742,434	<1,075,440>	10,666,994	10,433,205	<233,789>
Intrafund receipts	142,100,644	14,526,666	156,627,310	128,392,657	<28,234,653>
Insurance recoveries	40,000	66,191	106,191	106,001	<190>
Receipt from state agencies	334,138	30,000	364,138	356,266	<7,872>
Pass through receipts	-0-	1,580,912	1,580,912	1,406,856	<174,056>
Other	6,340,207	2,053,775	8,393,982	7,994,842	<399,140>
Total Revenues	696,295,663	833,292	697,128,955	658,633,803	<38,495,152>
Expenditures:					
General Government	15,897,283	1,792,607	17,689,890	14,949,740	2,740,150
Education and support services	116,884,593	8,050,538	124,935,131	113,014,749	11,920,382
Health and social services	321,513,067	35,735,533	357,248,600	301,773,246	55,475,354
Law, justice and public safety	43,773,075	5,077,297	48,850,372	43,409,355	5,441,017
Recreation and resource development	38,762,208	4,418,409	43,180,617	30,235,823	12,944,794
Regulation of business	15,609,854	796,182	16,406,036	13,726,798	2,679,238
Transportation	3,966,678	491,645	4,458,323	3,570,055	888,268
Total Expenditures	556,406,758	56,362,211	612,768,969	520,679,766	92,089,203
Excess of Revenues over <under> Expenditures	139,888,905	<55,528,919>	84,359,986	137,954,037	53,594,051

AMENDED

	Original Budget	Revision	Final Budget	Actual (Legal Basis)	Variance Favorable <Unfavorable>
Other Financing Sources <Uses>:					
Operating transfers in	1,724,128	686,618	2,410,746	2,611,155	200,409
Various phase cuts	-0-	22,085,554	22,085,554	-0-	<22,085,554>
Operating transfers out	<153,503,849>	<12,958,372>	<166,462,221>	<164,055,534>	2,406,687
Total Other Financing Sources <Uses>	<151,779,721>	9,813,800	<141,965,921>	<161,444,379>	<19,478,458>
Excess of Revenues and Other Sources over <under> Expenditures and Other Uses	<11,890,816>	<45,715,119>	<57,605,935>	<23,490,342>	34,115,593
Fund Balance - July 1	66,370,945	-0-	66,370,945	66,370,945	-0-
Adjustments to Beginning Fund Balance	-0-	-0-	-0-	1,485,454	1,485,454
Residual Equity Transfers	-0-	27,917,195	27,917,195	27,855,783	<61,412>
Fund Balance - June 30	54,480,129	<17,797,924>	36,682,205	72,221,840	35,539,635